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1984 Iowa Individual Income Tax

Annual Statistical Report

RETURNS FILED IN 1985

CPE-87907

1984
Iowa Individual Income Tax
Annual Statistical Report

1984 RETURNS FILED IN 1985

COMPILED BY
STATE OF IOWA
DEPARTMENT OF REVENUE
RESEARCH & MANAGEMENT SERVICES DIVISION
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INTRODUCTION

This report presents information obtained from 1984 Iowa individual income tax returns filed during 1985. The information provided includes both written analysis of various programs and statistical tables presenting data compiled from the 1.6 million tax returns.

Data presented in this report is directly comparable to that of the 1982 and 1983 Individual Income Tax Annual Statistical Report. However, a tax law change which occurred in 1982 will affect the validity of comparisons made between this data and that reported for tax years prior to 1982. Beginning in 1982, nonresidents are required to report their total adjusted gross income and adjustments including federal taxes and itemized deductions. After calculating their tax, a credit is given to reflect the ratio of their income from Iowa sources to their total income. Prior to 1982, nonresidents were taxed on their income from Iowa sources only, and other features of the income tax structure were prorated accordingly. As a result, the amounts of income, deductions for federal taxes and itemized deductions are significantly larger for these individuals in the 1982 through 1984 reports. These increases and the resulting affect on tax incidence do not reflect other changes in tax law or economic activity. Therefore, comparison of this information with that of tax years prior to 1982 must be completed with extreme caution.

1984 Tax Law Changes

1. Charitable contributions for nonitemizers -- Beginning in 1984, taxpayers who chose to use the standard deduction were allowed to deduct a portion of what they gave to charitable organizations. This deduction was limited to 25% of the first $300 of contributions, or a maximum deduction of $75.00 for 1984. Additional information about this deduction is provided on page 13 of this report.

2. Fish and Game Protection Fund Contribution -- Prior to 1984, only persons who received a refund were eligible to contribute a portion of their refund to this checkoff program. Beginning in tax year 1984, individuals who have a tax liability may contribute in addition to their regular tax liability. This program is further discussed on page 19 of this report.

3. Several changes were made in the calculation of Iowa net income. The most significant change was the taxation of Social Security Retirement benefits in a manner similar to the treatment provided under federal law. Additionally, Iowa taxpayers were permitted an additional deduction for wages by small businesses paid to certain individuals.

Overview of Relevant Features of Tax Law

The Iowa individual income tax structure is in many ways similar to the tax structures imposed by the federal government as well as those imposed by other states. This section of the report explains not only the basic provisions of the tax structure but additional characteristics of the tax system. By presenting such an explanation, it is intended that Iowans will more fully understand the various provisions which affect the amount of an individual's tax liability as well as the characteristics of the state tax return and schedules.

A. Explanation of Basic Iowa Tax Features

Iowa residents who were required to file a 1984 Federal Income Tax Return or who had an adjusted gross income of $4,000 or more, or who had an adjusted gross income of $3,000 and were claimed as a dependent on another person's return, were required to file a 1984 Iowa Income Tax Return. Also required to file were nonresidents who derived $500 or more of income from Iowa sources or those taxpayers incurring a minimum tax or tax on lump sum distribution. Returns and any tax payments were due by the last day of the fourth month following the close of the taxpayer's tax year.

Iowa net income (adjusted gross income) for Iowa income tax reporting purposes was defined as federal adjusted gross income with certain modifications. Primary among these modifications were the deduction of interest and dividends from federal securities and the addition of interest and dividends from foreign securities and from securities of state and other political subdivisions exempt from federal income tax. Iowa net income also differs from federal net income in that the federal deduction for two earner families is not allowed. Additional deductions permitted for Iowa tax purposes include an exclusion of a portion of civil retirement annuities and the deduction of a portion of disability income.

The following deductions from adjusted gross income were allowed in deriving net taxable income:

1. Federal income taxes paid during the tax year adjusted by any federal income tax refunds received during the year.

2. The larger of the following amounts:

   a. A standard deduction of fifteen percent of the adjusted gross income remaining after the federal income tax deduction. This deduction may not exceed twelve hundred dollars for a single filer or for each married individual filing separately. The maximum standard deduction is limited to three thousand dollars for the married joint, head of household and surviving spouse filing statuses.

   b. The itemized deductions used for federal income tax purposes less the amounts deducted for Iowa income taxes plus certain other expenses.

3. Nonitemizers could claim a deduction of twenty-five percent of their contributions to charitable organizations. The maximum deduction was limited to seventy-five dollars.

Taxable income reported on 1984 Iowa returns was subject to the following rates:

Rate		Rate	
0.50%	from $ 0 through $ 1,023	8.00%	from $15,345 through $20,460
1.25%	from $ 1,023 through $ 2,046	9.00%	from $20,460 through $25,575
2.75%	from $ 2,046 through $ 3,069	10.00%	from $25,575 through $30,690
3.50%	from $ 3,069 through $ 4,092	11.00%	from $30,690 through $40,920
5.00%	from $ 4,092 through $ 7,161	12.00%	from $40,920 through $76,725
6.00%	from $ 7,161 through $ 9,207	13.00%	from $76,725
7.00%	from $ 9,207 through $15,345		

The following nonrefundable credits against computed tax were allowed:

1. A twenty dollar credit was allowed for the taxpayer and the taxpayer's spouse. Also, an additional twenty dollar credit was allowed for either or both of the individuals who were 65 or over and for either or both of the individuals who were blind at the close of the tax year. In addition, a head of household was allowed an additional credit of twenty dollars.

2. A taxpayer was allowed a fifteen dollar credit for each dependent.

3. A credit for child care expenses was allowed, up to ten percent of the expenses incurred as allowed for federal tax purposes. A maximum credit of $240 for one eligible child or $480 for more than one eligible child was provided.

4. Nonresidents or part-year residents are allowed a credit against their tax which is calculated as a percentage of the tax figured on their entire income. This percentage is equal to the percentage of their income earned outside Iowa.

5. Taxes paid to another state or foreign country on income derived from sources in that state or foreign country were allowed as a tax credit. The amount of the credit could not exceed what the Iowa tax would have been on such income.

6. A five percent credit for qualifying political contributions. The maximum credit allowed is five dollars (ten dollars if married filing jointly).

B. Additional Features of the Iowa Tax Structure

While the principal features of the Iowa tax structure are intended to permit the calculation of a tax base which is subjected to graduated tax rates, the statutes contain several additional features. Of these, certain provisions exist to impose or to compensate through the tax system for expenditures made for certain activities or specified objectives. In addition, the tax statutes have been modified to require the use of the tax system and tax forms to provide refunds of other forms of taxation, to obtain contributions for designated purposes and to collect outstanding debts owed to other state agencies.

As indicated on Table A there are approximately 16 additional features which may be classified into five major groups. Data obtained from processing of 1984 tax returns indicates:

1. In addition to the basic tax provisions, Iowa imposes the following additional taxes within the income tax system upon certain taxpayers. These 3 forms of taxation affected approximately 48,000 taxpayers and produced approximately $10.3 million in tax.

   a. Lump Sum Distribution Tax - A tax on lump sum distributions equal to 25% of the federal tax on such income (see page 15).

   b. Minimum Tax - For 1984, certain Iowans were subject to a minimum tax equal to 70 percent of the federal alternative minimum tax. The federal and, therefore, the Iowa minimum taxes were imposed on items not subject to regular income tax. Effective for the 1985 tax year, the Iowa minimum tax was revised to replace the percent of federal approach with a tax computed at 9 percent of an Iowa alternative taxable income.

   c. School District Surtax - Taxpayers who reside in certain school districts are required to pay a local option income surtax, if the voters of the district have previously approved such a measure (see page 18).

2. Under current law, 6 forms of tax credits are authorized in addition to the credits provided under the basic tax structure. Of the credits which exist to reduce tax liability, the Child Care Credit is utilized most frequently (147,700 taxpayers) and results in the most assistance ($9.7 million). In contrast, while 63,100 taxpayers claimed a Political Contribution Credit, total assistance amounted to only $218,000. The third most frequent credit claimed is the Motor Fuel Tax Credit which provided $6.3 million in credit for fuel taxes paid on exempt fuel to 45,200 taxpayers.

3. The number of participants in the two checkoff programs which require taxpayers to contribute their own monies varies from only 4,800 contributions for the Additional Political Contribution to 38,700 contributions for the Fish & Wildlife checkoff. In comparison 167,800 taxpayers designated $1 of their state tax liability to one of the state's two major political parties.

4. Four programs now exist for collection of delinquencies owed to other state agencies. During the 1984 tax year processing activities, approximately $1.2 million was recovered from state tax refunds for other agencies.

Table A
Additional Characteristics of Iowa Income Tax
And Related Administrative Programs

	FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 1984
A. ADDITIONAL TAXES			
Lump Sum Distribution Tax	1982	25% of Federal Tax on Lump Sum Distribution	8,200 Taxpayers $2.2 Million
Minimum Tax	1982	70% of Federal Minimum Tax or Tax Preferences (Revised for 1985)	3,450 Taxpayers $6.4 Million
School District Surtax	1976	Up to 20% of State Tax in Authorizing Districts	36,600 Taxpayers in 57 School Districts $1.7 Million
B. CREDITS APPLICABLE TO TAX			
Child Care Expenses	1977	10% of Expenses Up to $2400 ($4800 if 2 or more) Maximum Credit $240 if One Child ($480 if two or more)	147,700 Taxpayers $9.7 Million
Political Contribution	1983	5% of Political Contribution; Credit Not to Exceed $5 ($10 if joint)	63,100 Taxpayers $218,000
Venture Capital Investment	1983	5% of Investment	Not Utilized
New Jobs Credit	1985	6% of Portion of Wages Paid to New Employees by Qualifying Employer	Not Applicable
C. CREDITS WHICH ARE REFUNDED			
Research Expenditure	1985	6.5% of Qualifying Research Expenditures	Not Applicable
Motor Vehicle Fuel Tax	1973	Credit for MVF Tax Paid on Fuel Which Was Used for Exempt Purposes	45,200 Taxpayers $6.3 Million

	FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 1984
D. CONTRIBUTIONS			
Election Campaign Checkoff	1972	Taxpayer May Designate $1 of State Tax ($2 if joint) to Major Party of Choice	167,800 Checkoffs $167,800
Additional Campaign Checkoff	1983	Taxpayer May Contribute Up to $2 ($4 if joint) of Taxpayer's Money to go to Major Party of Choice. Taxpayer Must Also Use Regular Election Campaign Checkoff	4,800 Contributors $7,100
Fish and Wildlife Checkoff	1982	Any Amount Over $1 to Fish/Wildlife Protection Fund	38,700 Contributors $184,800
E. DEBT COLLECTION FOR			
Child/Foster Care	1983	Delinquencies to Owed Child Support or Foster Care	9,300 $1.1 Million
College Aid Commission	1983	Defaulted Student Loan or Parental Loan Under Chapter 261	500 $68,100
Human Service - Office of Investigations	1984	Delinquencies Owed to Human Service for Public Assistance Individual Not Entitled to Receive	Not Applicable
District Court Fines Fees	1986	Delinquencies Owed to District Courts	Not Applicable

INCOME TAX ABATEMENT

The Director of Revenue is provided the statutory authority "to abate any portion of tax, interest or penalties which he determines are excessive in amount, or erroneously or illegally assessed." Abatements apply to those cases in which the initial protest occurs after the 90 day appeal period has expired and in which the taxpayer produced records substantiating the tax filer's claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in calendar 1985.

INDIVIDUAL INCOME TAX ABATEMENTS
JANUARY 1, 1985 THROUGH DECEMBER 31, 1985

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amounts
252	$187,327.34	$47,007.13	$74,090.47	$308,424.94

A. OVERVIEW

For the 1984 tax year, a total of 1,568,201 returns were filed. This is an increase of 21,595 returns and a percentage increase of 1.4 percent from 1983. This is the second year in which the number of filers increased following three consecutive years of decline.

As indicated below, total tax liability reported on 1984 returns was $778.6 million or an increase of 5.47 percent when compared to 1983. While a number of factors affected the increase in liability, the principal influences were the increase in the number of returns filed, an increase in the amount of income reported and a decrease in the relative significance of certain deductions.

Table B

RETURNS BY FILING STATUS — COMPUTED TAX BY FILING STATUS

Filing Status	Number of Returns 1984	Number of Returns 1983	Percentage Change	Computed Tax 1984	Computed Tax 1983	Percentage Change
Single Head of Household and Surviving Spouse	504,157	491,683	+2.54%	166,520,041.27	153,938,185.16	+8.17%
Married Joint	266,636	275,528	-3.23%	176,109,697.59	179,794,102.98	-2.05%
Married Separate	797,408	779,395	+2.31%	435,965,113.14	404,452,823.98	+7.79%
TOTAL	1,568,201	1,546,606	+1.40%	778,594,852.00	738,185,112.12	+5.47%

Under Iowa law, married couples with two incomes generally find it beneficial to file as separate individuals rather than filing a joint return. The data demonstrates that the majority of Iowa tax returns and tax liability is associated with these married separate filers. Further, the significance of these taxpayers as compared to married joint filers continues to increase.

DISTRIBUTION BY ADJUSTED GROSS INCOME

Adjusted gross income reported on 1984 returns was approximately $24.1 billion which represents an increase of $1.1 billion or 4.7 percent when compared to 1983. The table below illustrates the variation in distribution of returns, income, and tax, when analyzed by adjusted gross income brackets. For example, persons filing returns showing less than $5,000 of adjusted gross income comprised 23.96 percent of all returns, and reported 3.93 percent of income, and .41 percent of the tax paid. In comparison, filers with an income of $50,000 or more represented 2.28 percent of all returns and reported 15.32 percent of income and 19.82 percent of all the tax paid.

Table C

ADJUSTED GROSS INCOME SUMMARY

	Returns		Adjusted Gross Income		Tax Paid	
Adjusted Gross Income	Number	% of Total Returns	Dollars (Millions)	% of Total Dollars	Dollars (Millions)	% of Total Dollars
$ 0 - $ 4,999	375,789	23.96%	$ 946.1	3.93%	$ 3.2	0.41%
$ 5,000 - $ 9,999	336,403	21.45%	2,489.0	10.34%	38.3	4.92%
$10,000 - $13,999	214,243	13.66%	2,555.5	10.62%	61.8	7.94%
$14,000 - $19,999	247,986	15.81%	4,180.0	17.38%	128.2	16.47%
$20,000 - $24,999	142,525	9.09%	3,181.8	13.22%	110.6	14.20%
$25,000 - $29,999	94,230	6.01%	2,573.7	10.69%	97.1	12.47%
$30,000 - $39,999	90,164	5.75%	3,074.2	12.77%	125.3	16.09%
$40,000 - $49,999	31,173	1.99%	1,379.0	5.73%	59.8	7.68%
$50,000 and over	35,688	2.28%	3,688.1	15.32%	154.3	19.82%
Total	1,568,201	100.00%	$24,067.4	100.00%	$778.6	100.00%

B. UTILIZATION OF MAJOR DEDUCTIONS

One of the major factors which contributes to the overall tax burden is the degree to which certain deductions are utilized. As shown in Table D in 1984, use of the available deductions resulted in a reduction in the amount of income subject to tax of $7.2 billion or 29.9 percent of the Iowa Adjusted Gross Income. Deduction of federal taxes represented $3.2 billion of this amount. Of the remaining deductions approximately $0.8 billion were claimed as standard deductions, while itemized deductions for state tax purposes amounted to $3.2 billion.

Table D

Iowa Tax Deductions
1983 Tax Year

			Amount (Billion)	Pct. of AGI
Adjusted Gross Income			$ 24.1	---
Federal Tax Deduction		3.2		13.3%
Standard Deduction	$ 0.8			
Itemized Deduction	3.2			
Total Standard/Itemized		4.0		16.6%
Total Deductions			$- 7.2	29.9%
Iowa Taxable Income			$ 16.9	70.1%

While the significance of these deductions has increased slightly in recent years, more significant is the shift in the relative importance of each deduction. As demonstrated in the following pages, these developments include:

"Federal Tax Deduction" - Particularly since 1981 the relative significance of the federal tax deduction has declined.

"Standard Deduction" - The utilization of the standard deduction has also declined since 1979.

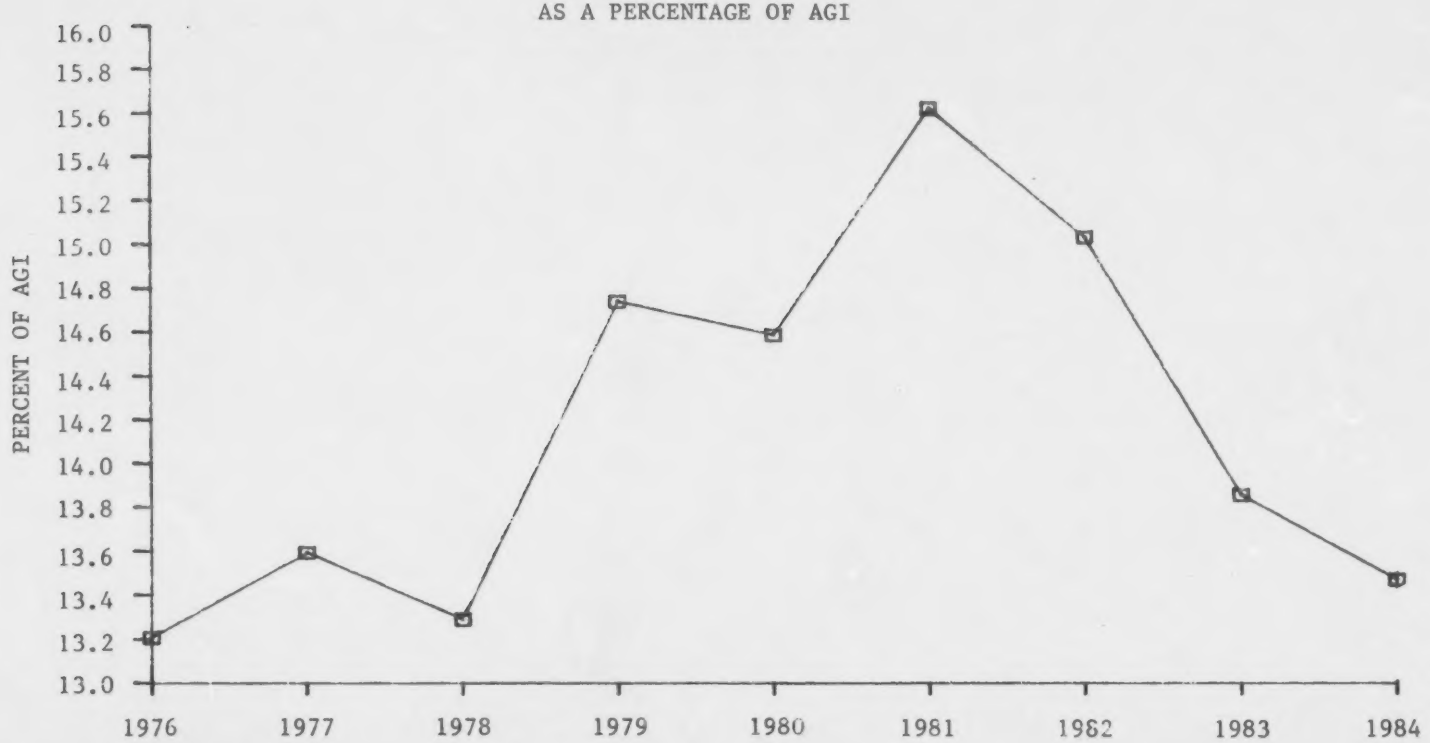
"Itemized Deductions" - Correspondingly, the utilization of itemized deductions has increased during this period.

FEDERAL TAX DEDUCTION

For tax year 1984, taxpayers deducted $3.2 billion from adjusted gross income for net federal tax payments made during 1984. This is an increase of $57.8 million or 1.81 percent from 1983.

Although increasing incomes have resulted in an increase in federal tax deductions claimed in 1984, there have been recent tax rate reductions within the Federal Tax Code. In order to illustrate the effects of the federal rate reductions, Iowa net federal tax payments are presented below as a percentage of adjusted gross income. As indicated below, there has been a significant reduction in federal tax deductions claimed when deflated by adjusted gross income since 1981.

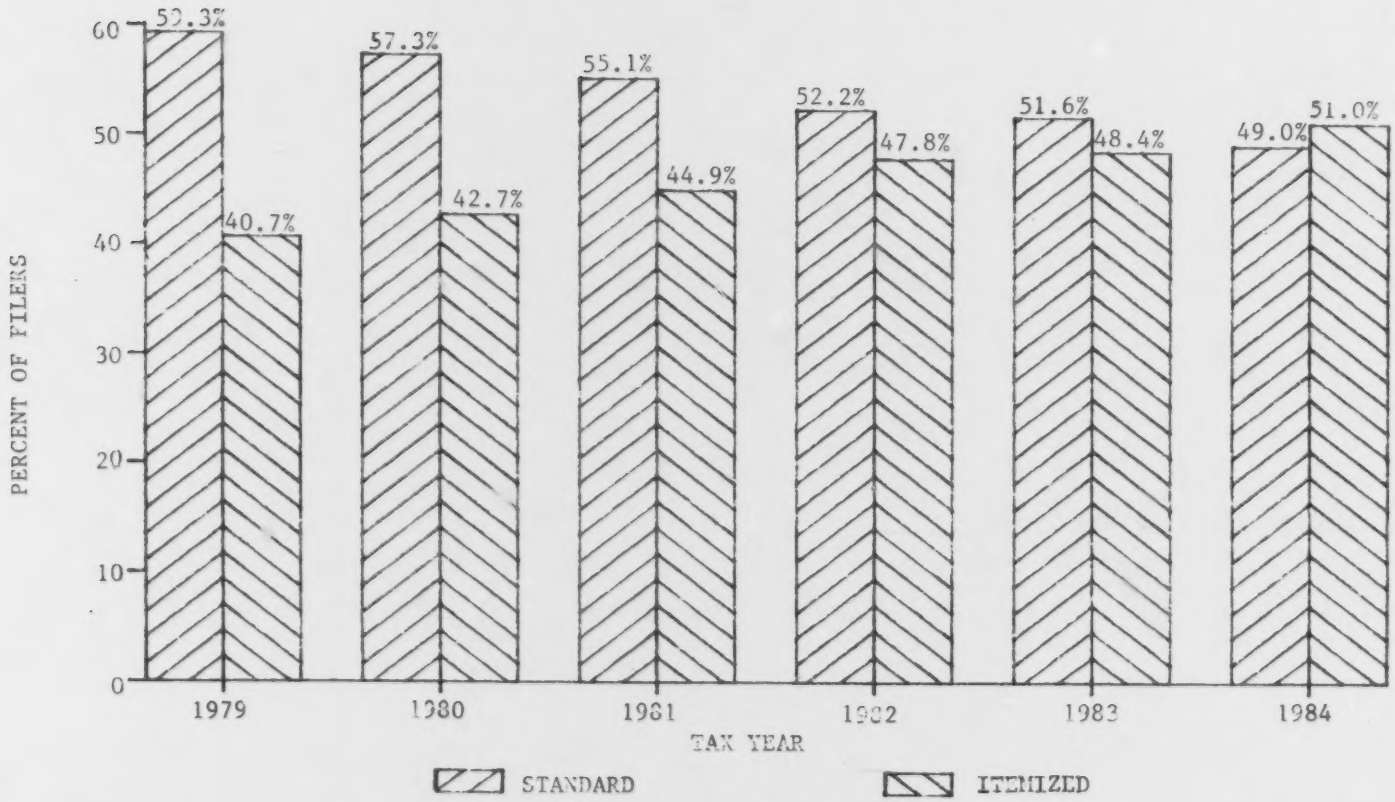
TABLE E
FEDERAL TAX DEDUCTION
AS A PERCENTAGE OF AGI



STANDARD AND ITEMIZED DEDUCTIONS

For 1984 tax returns, the trend of increased use of itemized deductions continued. A total of 800,247 tax filers or 51.0 percent of total filers utilized itemized deductions. As indicated below, the percentage of filers utilizing itemized deductions has increased in each of the last five years. Additionally, 1984 was the first year since 1978 in which the number of itemized filers exceeded the number of taxpayers who claimed the standard deduction.

TABLE F
COMPARISON OF ITEMIZED AND
STANDARD DEDUCTION FILERS
TAX YEARS 1979 to 1984



CHARITABLE CONTRIBUTIONS FOR STANDARD DEDUCTION FILERS

Effective in 1984, Iowa taxpayers who utilized the standard deduction were allowed to deduct a portion of what they gave to qualified charitable organizations. This deduction is equal to twenty-five percent of their contributions with a maximum deduction of $75. For 1984, approximately 261,000 taxpayers claimed 9.7 million dollars in deductions for qualified charitable donations.

The table below provides information regarding Iowa taxpayers who chose to use the standard deduction and those standard filers who claimed the charitable contributions deduction in 1984. As indicated below, this deduction was used by a greater proportion of standard deduction filers at the higher income levels.

Table G

Amount of Charitable Deduction Claimed
By Standard Deduction Filers

Adjusted Gross Income	No. of Returns	Standard Deductions	No. of Charitable	Charitable Deduction	% of Standard Deduction Filers Claiming Deduction
$ 0 - $ 4,999	267,579	$ 98,605,572	35,604	$ 929,472	13.31%
$ 5,000 - $ 9,999	190,017	192,793,878	69,646	2,399,144	36.65%
$10,000 - $13,999	110,914	143,116,665	48,982	1,799,264	44.16%
$14,000 - $19,999	107,320	160,521,439	52,723	2,087,403	49.13%
$20,000 - $24,999	46,423	85,481,780	25,489	1,112,560	54.91%
$25,000 - $29,999	23,478	47,788,956	13,854	648,562	59.01%
$30,000 - $39,999	15,951	33,236,202	10,442	534,132	65.46%
$40,000 - $49,999	3,708	7,468,537	2,535	137,901	68.37%
$50,000 and over	2,564	4,874,529	1,637	92,927	63.85%
Total	767,954	$773,887,558	260,912	$9,741,365	33.97%

C. TAX CREDITS CLAIMED

Five types of nonrefundable credits may be claimed by the taxpayer. These are the personal and dependent credits, out-of-state credit, nonresident/part-year resident credit, political contributions credit, and the child care credit.

Personal and Dependent Credits (Table 1)

For the 1984 tax year, 2,167,804 personal credits were claimed, while there were 875,828 dependent credits which were claimed. The number of personal credits increased by 1.16 percent, while the number of dependent credits claimed fell by 1.62 percent. Generally speaking, these changes reflect the slight increase in the number of tax filers (as shown on page 8) and a decline in the number of persons under 18 in the state.

Child Care Credit (Table 28)

Approximately $9.7 million in child care tax credits were claimed by nearly 148,000 taxpayers. The credit is equal to 10 percent of child and dependent care expenses with a maximum credit of $240 for one child and $480 for two or more children.

Political Contribution Credit (Table 28)

Approximately 63,000 taxpayers claimed $217,779 in credit. The credit is allowed for 5 percent of political contributions with a maximum credit of $5 ($10 for a joint return).

Out-of-State Credits (Table 28)

For the 1984 tax year, $10,992,805.86 was claimed as out-of-state credits for taxes paid to other states or foreign countries. This is $481,315 or 4.6 percent greater than the amount of out-of-state credits taken in 1983.

Nonresident/Part-year Resident Credit

Beginning in 1982, a nonresident or a part-year resident's tax is calculated as if all of his or her income is taxable in Iowa. Then, these individuals receive a credit which is based on the percentage of their non-Iowa income to their total income.

For 1984, nonresident and part-year resident credits amounted to $83,181,395, which is an increase of $16.7 million or 25.2 percent from 1983. These individuals reported adjusted gross income of $2.3 billion for 1984 while the computed tax on that income was $111.9 million. However, the actual amount of net tax liability owed to Iowa by these taxpayers was $25.5 million after the deduction of the nonresident and part-year resident credits and other credits.

D. LUMP SUM AND MINIMUM TAXES

Iowa imposes two taxes patterned after federal taxes already in existence. The first of these taxes is the lump sum tax which is imposed at the rate of 25 percent of the federal tax on lump sum distributions. Also, Iowa imposes a minimum tax on certain tax preference items by certain taxpayers which is equal to 70 percent of the federal minimum tax.

Lump Sum Tax

A lump sum distribution is the receipt in one year of payments from a retirement pension or profit sharing fund. An individual may elect one of three alternatives for federal tax purposes. In 1984, $2,202,455 was reported by 8,156 individuals in lump sum tax. This is an increase of $532,000 or 31.85 percent. A portion of this increase was the result of an additional 1,721 individuals reporting lump sum tax in 1984.

Minimum Tax

Both the Iowa and federal tax required the add-back of certain tax preference items by certain taxpayers. Examples of preference items are depreciation, depletion allowances, intangible drilling costs, capital gains or certain itemized deductions. In 1984, a total minimum tax of $6,428,987 was collected compared with $7,788,905 in 1983 minimum tax payments. This $6.4 million in minimum tax was in addition to $10.9 million in tax paid by these individuals on all other income for 1984.

Table H

Distribution of Lump Sum and Minimum Tax

Adjusted Gross Income	Lump Sum Tax	% of Total	Minimum Tax	% of Total
$ 0 - $ 4,999	136,249	6.19%	389,589	6.06%
$ 5,000 - $ 9,999	207,795	9.43%	175,329	2.73%
$10,000 - $13,999	178,206	8.09%	147,821	2.30%
$14,000 - $19,999	244,960	11.12%	369,195	5.74%
$20,000 - $24,999	182,880	8.30%	285,772	4.45%
$25,000 - $29,999	140,891	6.40%	314,101	4.89%
$30,000 - $39,999	222,451	10.10%	629,628	9.79%
$40,000 - $49,999	196,216	8.91%	535,005	8.32%
$50,000 and over	692,807	31.46%	3,582,547	55.72%
Total	2,202,455	100.00%	6,428,987	100.00%

INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS
TAX YEARS 1983 AND 1984

A traditional measurement of a state's income tax structure is the incidence of the tax on residents in that state. This measurement reflects the percentage that net tax liability represents of the net income (AGI) reported on these returns. As the result of legislative changes affecting tax year 1982 and tax years thereafter, the completion of such an analysis on total returns does not reflect the true incidence of the Iowa tax on Iowans. Rather the data is distorted by the inclusion of income from non-Iowa sources of nonresidents and part-year residents. While the income reflects the total income, the tax paid is accurate and reflects the true liability after the deduction of the nonresident/part-year resident credit.

The impact of these provisions is to produce an incidence which is significantly less than that what is believed to be the true incidence of the tax on Iowans. While this reduction in incidence affects the incidence at all income levels, the most significant abnormalities occur at the middle and upper income levels.

The table below compares the "tax incidence" by income brackets for 1983 and 1984 returns. This data is for information purposes only and should not be interpreted as a true measurement of the incidence of the Iowa tax structure. Additional clarification of the subject may be obtained by contacting the Iowa Department of Revenue.

Table I

Adjusted Gross Income Brackets	1984			1983	
	Adjusted Gross Income	Tax Paid	Incidence[1]	Tax Paid	Incidence[1]
$ 0 - $ 4,999	$ 946,137,256	$ 3,249,816.38	0.34%	$ 3,265,568.58	0.34%
$ 5,000 - $ 9,999	2,489,006,241	38,262,208.23	1.54%	38,733,408.40	1.55%
$10,000 - $13,999	2,555,454,001	61,815,718.29	2.42%	61,611,054.40	2.43%
$14,000 - $19,999	4,179,987,568	128,241,562.18	3.07%	127,694,503.44	3.07%
$20,000 - $24,999	3,181,777,460	110,550,619.43	3.47%	108,916,273.34	3.47%
$25,000 - $29,999	2,573,722,229	97,099,438.29	3.77%	92,534,431.08	3.77%
$30,000 - $39,999	3,074,219,284	125,332,703.96	4.08%	111,581,150.18	4.06%
$40,000 - $49,999	1,378,954,132	59,793,684.27	4.34%	53,137,576.66	4.36%
$50,000 and over	3,688,126,149	154,249,100.97	4.18%	140,711,146.04	4.33%
Total	$24,067,384,320	$778,594,852.00	3.24%	$738,185,112.12	3.21%

[1] Percentage of income paid in state income taxes.

METHODS OF PAYMENT
(Table 11)

Total tax paid as presented in the report represents the total tax received from withholding, estimated payments, and additional payments, plus any motor fuel credits and less refunds paid to taxpayers.

- Withholding of income taxes from wages and salaries is required of all employers making a payment of wages and salaries in Iowa to either resident or nonresident employees.
- Estimated payments are required to be filed during the year by any individual who can reasonably expect to incur $50 or more of tax liability on income not subject to withholding. Estimated payments are primarily paid by the self-employed and those with incomes from sources other than wages and salaries.
- Additional payments are those payments made to satisfy any remaining tax liability which is due at the time the return is filed.
- The motor fuel tax credit shown represents the credits allowed for any motor fuel tax paid on fuel used for nonhighway purposes.
- Overpayments - The amount shown represents the amount by which payments exceed the amount of the tax liability. The amount of overpayment may be refunded, credited to subsequent years' estimated tax payment, or offset against other liabilities owed to the State.

Various sources of funds serving as payment of taxes due and refunds paid are shown in the following table. As shown, withholding from employees paychecks composed the largest part of income tax revenue, with over 84 percent of all net tax liability.

Table J

METHOD OF PAYMENT
TAX YEAR 1984

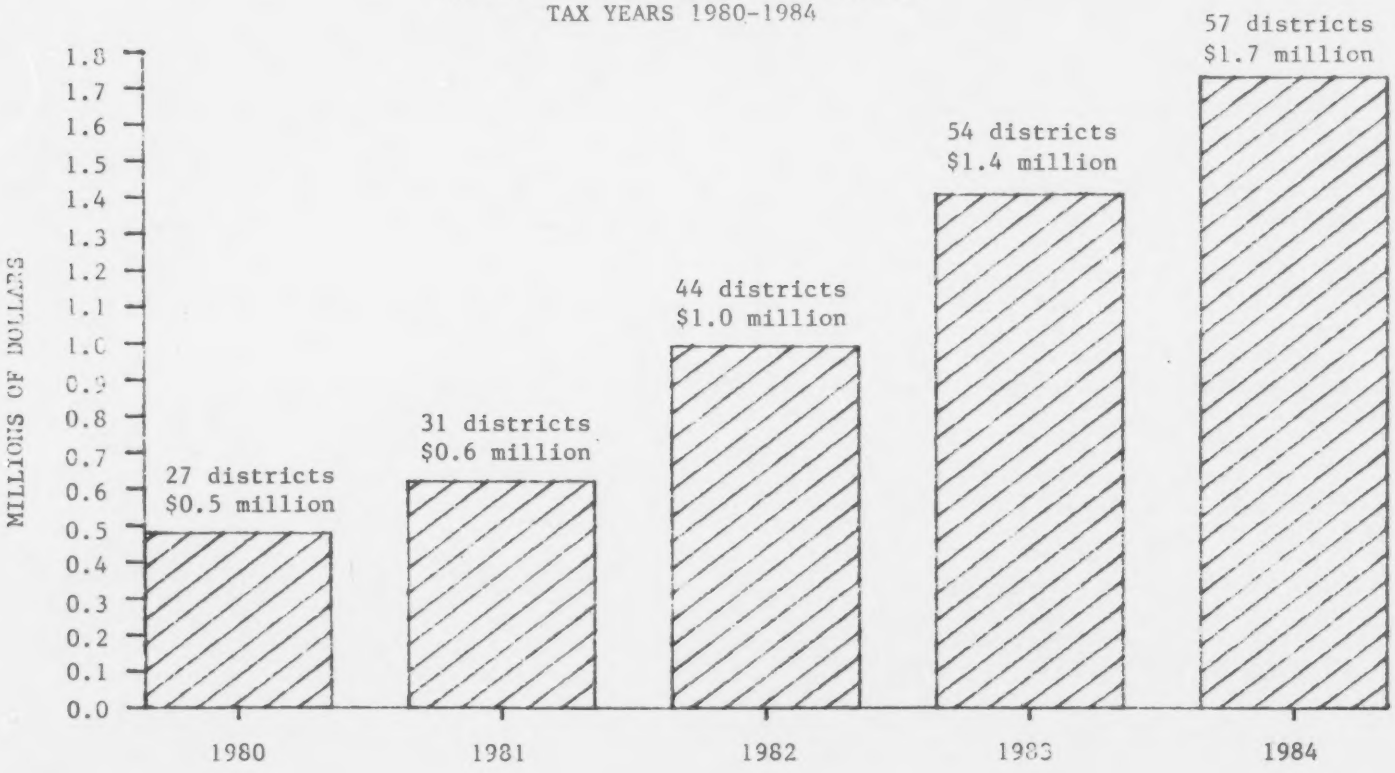
Method	Amount	Percent of Tax Liability
Withholding	$658,760,171.05	84.61%
Estimated Payments	141,443,233.80	18.17%
Additional Payments	140,846,853.66	18.09%
Motor Fuel Credits	6,257,784.08	0.80%
Sub-Total	$947,308,042.59	121.67%
Overpayments	168,713,190.59	21.67%
Net Tax Liability	$778,594,852.00	100.00%

SCHOOL DISTRICT SURTAX

Upon voter approval, all public school districts in the state have the option of imposing a local school district income surtax. The school district income surtax is part of the enrichment program by which school boards may raise an additional ten percent of the state cost per pupil. For tax year 1984, the income surtax could not exceed 20 percent of Iowa state income tax liability and could only be imposed in combination with an additional property tax not to exceed $1.08 per $1,000 of assessed value.

For tax year 1984, fifty-seven school districts imposed a surtax with the percentage and amount of surtax as shown in Table 32 of the Appendix. This program is one which has rapidly expanded during the past five years. In that time, participation has grown from 27 to 57 school districts and surtax revenue has grown from $480,000 to $1,729,000.

TABLE K
SCHOOL DISTRICT SURTAX COLLECTED
TAX YEARS 1980-1984



FISH AND GAME PROTECTION FUND

Iowa taxpayers are given the opportunity to contribute to a Fish and Wildlife Protection Fund administered by the Iowa Conservation Commission. Money from this fund is used for such programs as providing habitat, restoring declining species, public education and research. At least 50 percent of the money derived from contributions must be used to preserve, protect, perpetuate, and enhance nongame wildlife. Prior to 1983, only persons receiving a refund were eligible to contribute to the checkoff, with their refund reduced by the amount of contribution. However, for 1984 and tax years thereafter, individuals who have a tax liability may contribute to the fund in addition to their regular tax liability.

For 1984, $184,793 was identified as having been contributed from 38,668 participants. This is an average contribution of $4.78 per person. This compares to an average contribution of $5.69 in 1983 when 39,485 individuals contributed $224,478. The total amount of contributions is somewhat greater than the amount certified since adjustments to the checkoff which are made after initial processing of the returns are not reflected in the statistical record. The table below shows the amount that was contributed according to filing status.

Table L

1984 Iowa Fish and Game Protection Fund
Total Returns By Filing Status

Filing Status	No. of Returns	---- Participants ---- Number	Participation Rate	Amount of Contributions
Single, Head of Household and Qualifying Widow(er)	504,157	13,527	2.68%	$ 57,527
Married filing Joint	266,636	7,791	2.92%	$ 45,586
Married filing Separate	797,408	17,350	2.18%	$ 81,680
Totals	1,568,201	38,668	2.47%	$184,793

INCOME TAX POLITICAL CHECKOFF

Iowa currently allows individuals two forms for contributing to major political process. The major difference is that under one program, the taxpayer is designating one dollar of his or her state tax liability. Under the second program, the taxpayer is contributing his or her own money.

'Regular Checkoff' - Individuals are allowed to designate one dollar of state funds to be given to qualifying political parties or a taxpayer may choose to give one dollar to the Iowa Election Campaign Fund to be divided evenly among eligible parties. Use of the checkoff has no effect on an individual's income tax liaibilty, resulting in neither a decrease in refund, nor an increase in the amount of remittance required. Usage of the checkoff is limited to those taxpayers with at least one dollar of tax liability per taxpayer. Married persons may use the checkoff regardless of whether filing joint or separate returns as long as they have the minimum tax liability.

For tax year 1984 returns filed in calendar year 1985, 167,795 filers used the checkoff for a participation rate of 11.66 percent. This compares to a rate of 13.28 percent for tax year 1983 returns filed in calendar year 1984 when 189,406 taxpayers contributed. The amounts that were contributed by filing status are presented in the table below. More detailed use of the checkoff is shown on tables 30 and 31 of the Statistical Appendix.

Additional Checkoff - Beginning in 1983, taxpayers who contribute to the Iowa Election Campaign fund through the political checkoff are allowed to contribute an additonal amount above their tax liability to the fund. Additional contributions are limited to two dollars per spouse, and will reduce a taxpayer's refund or add to the amount due on the return.

In 1984, approximately 4,800 filers who participated in the regular political checkoff also contributed $7,134 in additional contributions to the Iowa Election Campaign Fund. Of these total amounts, $2,885 was contributed to the Republican Party while $4,249 was contributed to the Democratic Party. In comparison, on 1983 returns a total of $3,357 was contributed by approximately 2,200 filers.

Table M

REGULAR INCOME TAX CHECKOFF BY FILING STATUS

Filing Status	No. of Filers	Eligibles Number	Eligibles Percent	Participants Number	Participants Percent	Political Democrats	Political Republicans	Political Split	Participation Rate
Single	504,157	363,908	25.28%	41,480	24.72%	16,265	12,813	12,402	11.40%
Married Joint	533,272	381,882	26.53%	50,741	30.24%	18,589	18,734	13,418	13.29%
Married Separate	797,408	693,752	48.19%	75,574	45.04%	28,628	26,348	20,598	10.89%
Totals	1,834,837	1,439,542	100.00%	167,795	100.00%	63,482	57,895	46,418	11.66%

STATISTICAL APPENDIX
GLOSSARY

Ray Returns - returns with tax greater than zero.

No Pay Returns - returns in which tax is zero.

Filing Status

Single - includes filing status 1 (single), 5 (unmarried head of household), and 6 (surviving spouse).

Married Joint - filing status 2 (one return filed by the married couple).

Married Separate - filing status 3 & 4 (married couple filing separately, either on a combined return or on separate returns). Returns are considered separately if filed on the same return form.

Adjusted Gross Income - from line 1 of Iowa 1040 or line 4 of 1040A.

Net Taxable Income - from line 9 Iowa 1040 or line 10 Iowa 1040A.

Additional Payments - money submitted with extensions or tax return.

Federal Tax

Payments - total amount of federal income tax paid during the tax year.

Refunds - total amount of federal income tax refunds received during the year.

Deduction - net amount of payments and refunds.

TABLE 01

TOTAL PAY AND NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	174,500	$ 307,649,681	$ 249,252,569	218,351	22,731	$ 189,255.86
$ 3,000 - $ 3,999	79,395	$ 277,834,245	$ 217,429,263	106,300	12,927	$ 846,680.38
$ 4,000 - $ 4,999	80,139	$ 360,653,330	$ 278,212,213	113,974	16,896	$ 1,804,118.74
$ 5,000 - $ 5,999	74,418	$ 408,946,723	$ 296,877,759	106,298	18,436	$ 3,957,540.50
$ 6,000 - $ 6,999	69,895	$ 453,827,202	$ 327,910,657	100,082	19,568	$ 5,825,190.04
$ 7,000 - $ 7,999	66,553	$ 498,814,732	$ 359,972,344	94,868	20,658	$ 7,618,933.44
$ 8,000 - $ 8,999	64,450	$ 547,589,049	$ 397,135,983	90,034	22,260	$ 9,560,596.66
$ 9,000 - $ 9,999	61,087	$ 579,828,535	$ 422,778,164	84,420	23,185	$ 11,299,947.59
$ 10,000 - $ 11,999	112,742	$ 1,238,002,327	$ 909,695,423	152,893	48,251	$ 27,751,719.42
$ 12,000 - $ 13,999	101,501	$ 1,317,451,674	$ 971,787,746	135,582	51,153	$ 34,063,998.87
$ 14,000 - $ 15,999	90,362	$ 1,354,060,532	$ 1,000,252,925	120,006	53,044	$ 38,801,453.13
$ 16,000 - $ 17,999	82,939	$ 1,408,668,894	$ 1,037,334,205	109,517	57,702	$ 43,369,310.07
$ 18,000 - $ 19,999	74,685	$ 1,417,258,142	$ 1,039,813,772	98,868	57,429	$ 46,070,798.98
$ 20,000 - $ 21,999	64,251	$ 1,347,487,525	$ 979,688,613	85,672	53,811	$ 45,567,168.60
$ 22,000 - $ 24,999	78,274	$ 1,834,289,935	$ 1,325,324,790	105,448	73,675	$ 64,983,450.83
$ 25,000 - $ 29,999	94,230	$ 2,573,722,229	$ 1,843,171,792	129,712	100,093	$ 97,099,438.29
$ 30,000 - $ 34,999	57,309	$ 1,850,102,375	$ 1,309,191,345	81,635	67,013	$ 74,307,051.11
$ 35,000 - $ 39,999	32,855	$ 1,224,116,909	$ 852,293,343	48,821	38,749	$ 51,025,652.85
$ 40,000 - $ 49,999	31,173	$ 1,378,954,132	$ 940,606,202	48,054	36,676	$ 59,793,684.27
$ 50,000 - $ 74,999	22,124	$ 1,313,160,155	$ 857,944,899	35,624	25,327	$ 59,606,290.23
$ 75,000 - $ 99,999	6,074	$ 519,671,744	$ 320,930,084	9,975	6,923	$ 24,952,360.81
$100,000 AND OVER	7,490	$ 1,855,294,250	$ 1,007,196,748	12,100	8,602	$ 69,690,449.93
NO AGI	41,755	$ 0	$ 1,255,461	79,570	40,719	$ 409,761.40
TOTALS	1,568,201	$ 24,067,384,320	$ 16,396,056,300	2,167,804	875,828	$ 778,594,852.00

TABLE 02
TOTAL PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	11,042	$ 29,218,925	$ 26,302,785	11,193	212	$ 189,255.86
$ 3,000 - $ 3,999	43,984	$ 154,761,321	$ 126,883,301	47,594	2,314	$ 846,680.38
$ 4,000 - $ 4,999	47,801	$ 215,232,952	$ 170,925,755	56,689	5,782	$ 1,804,118.74
$ 5,000 - $ 5,999	64,920	$ 357,017,378	$ 278,131,656	86,963	13,057	$ 3,957,540.50
$ 6,000 - $ 6,999	63,313	$ 411,243,872	$ 314,583,260	86,176	15,583	$ 5,825,190.04
$ 7,000 - $ 7,999	61,839	$ 463,590,239	$ 349,826,233	84,810	17,452	$ 7,618,933.44
$ 8,000 - $ 8,999	60,984	$ 518,227,363	$ 389,133,215	82,857	19,779	$ 9,560,596.66
$ 9,000 - $ 9,999	58,506	$ 555,344,884	$ 416,466,163	79,178	21,561	$ 11,299,947.59
$ 10,000 - $ 11,999	109,284	$ 1,200,269,427	$ 900,826,817	146,087	46,006	$ 27,751,719.42
$ 12,000 - $ 13,999	99,264	$ 1,288,544,178	$ 965,099,579	131,247	49,830	$ 34,063,998.87
$ 14,000 - $ 15,999	88,809	$ 1,330,831,836	$ 993,869,217	117,138	52,245	$ 38,801,453.13
$ 16,000 - $ 17,999	81,811	$ 1,389,576,412	$ 1,032,007,268	107,435	57,023	$ 43,369,310.07
$ 18,000 - $ 19,999	73,913	$ 1,402,608,891	$ 1,035,060,070	97,475	56,984	$ 46,070,798.98
$ 20,000 - $ 21,999	63,736	$ 1,336,696,221	$ 975,873,505	84,779	53,481	$ 45,567,168.60
$ 22,000 - $ 24,999	77,721	$ 1,821,310,538	$ 1,320,334,575	104,475	73,324	$ 64,983,450.83
$ 25,000 - $ 29,999	93,618	$ 2,557,080,386	$ 1,836,403,979	128,657	99,658	$ 97,099,438.29
$ 30,000 - $ 34,999	56,947	$ 1,838,453,593	$ 1,303,954,803	81,039	66,743	$ 74,307,051.11
$ 35,000 - $ 39,999	32,605	$ 1,214,763,058	$ 848,665,094	48,393	38,549	$ 51,025,652.85
$ 40,000 - $ 49,999	30,885	$ 1,366,150,809	$ 935,309,010	47,556	36,434	$ 59,793,684.27
$ 50,000 - $ 74,999	21,817	$ 1,294,521,554	$ 851,089,793	35,053	25,039	$ 59,606,290.23
$ 75,000 - $ 99,999	5,953	$ 509,209,850	$ 317,885,810	9,746	6,818	$ 24,952,360.81
$100,000 AND OVER	7,252	$ 1,781,069,542	$ 981,280,714	11,667	8,355	$ 69,690,449.93
NO AGI	145	$ 0	$ 860,762	289	132	$ 409,761.40
TOTALS	1,256,149	$ 23,035,723,229	$ 16,370,773,364	1,686,496	766,361	$ 778,594,852.00

TABLE 03

TOTAL NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	163,458	$ 278,430,756	$ 222,949,784	207,158	22,519	$ .00
$ 3,000 - $ 3,999	35,411	$ 123,072,924	$ 90,545,962	58,706	10,613	$ .00
$ 4,000 - $ 4,999	32,338	$ 145,420,378	$ 107,286,458	57,285	11,114	$ .00
$ 5,000 - $ 5,999	9,498	$ 51,929,345	$ 18,746,103	19,335	5,379	$ .00
$ 6,000 - $ 6,999	6,582	$ 42,583,330	$ 13,327,397	13,906	3,985	$ .00
$ 7,000 - $ 7,999	4,714	$ 35,224,493	$ 10,146,111	10,058	3,206	$ .00
$ 8,000 - $ 8,999	3,466	$ 29,361,686	$ 8,002,768	7,177	2,481	$ .00
$ 9,000 - $ 9,999	2,581	$ 24,483,651	$ 6,312,001	5,242	1,624	$ .00
$ 10,000 - $ 11,999	3,458	$ 37,732,900	$ 8,868,606	6,806	2,245	$ .00
$ 12,000 - $ 13,999	2,237	$ 28,907,496	$ 6,688,167	4,335	1,323	$ .00
$ 14,000 - $ 15,999	1,553	$ 23,228,696	$ 6,383,708	2,868	799	$ .00
$ 16,000 - $ 17,999	1,128	$ 19,092,482	$ 5,326,937	2,082	679	$ .00
$ 18,000 - $ 19,999	772	$ 14,649,251	$ 4,753,702	1,393	445	$ .00
$ 20,000 - $ 21,999	515	$ 10,791,304	$ 3,815,108	893	330	$ .00
$ 22,000 - $ 24,999	553	$ 12,979,397	$ 4,990,215	973	351	$ .00
$ 25,000 - $ 29,999	612	$ 16,641,843	$ 6,767,813	1,055	435	$ .00
$ 30,000 - $ 34,999	362	$ 11,648,782	$ 5,236,542	596	270	$ .00
$ 35,000 - $ 39,999	250	$ 9,353,851	$ 3,628,249	428	200	$ .00
$ 40,000 - $ 49,999	288	$ 12,803,323	$ 5,297,192	498	242	$ .00
$ 50,000 - $ 74,999	307	$ 18,638,601	$ 6,855,106	571	288	$ .00
$ 75,000 - $ 99,999	121	$ 10,461,894	$ 3,044,274	229	105	$ .00
$100,000 AND OVER	238	$ 74,224,708	$ 25,916,034	433	247	$ .00
NO AGI	41,610	$ 0	$ 394,699	79,281	40,587	$ .00
TOTALS	312,052	$ 1,031,661,091	$ 575,282,936	481,308	109,467	$ .00

TABLE 04

TOTAL SINGLE PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	1,410	$ 3,746,785	$ 3,281,464	1,426	13	$ 19,704.73
$ 3,000 - $ 3,999	18,855	$ 65,834,617	$ 53,955,871	19,250	223	$ 382,338.92
$ 4,000 - $ 4,999	15,733	$ 70,589,845	$ 56,945,927	16,805	540	$ 670,999.61
$ 5,000 - $ 5,999	26,695	$ 146,674,640	$ 115,651,320	34,102	2,671	$ 1,722,684.80
$ 6,000 - $ 6,999	24,802	$ 160,980,909	$ 124,631,311	32,516	3,008	$ 2,408,069.80
$ 7,000 - $ 7,999	23,438	$ 175,710,897	$ 134,341,761	30,808	3,229	$ 3,043,599.50
$ 8,000 - $ 8,999	22,557	$ 191,637,307	$ 145,328,748	29,533	3,431	$ 3,677,737.59
$ 9,000 - $ 9,999	20,930	$ 198,596,115	$ 150,752,863	27,618	3,684	$ 4,210,975.60
$ 10,000 - $ 11,999	36,987	$ 405,804,025	$ 309,465,757	48,966	7,335	$ 9,801,260.39
$ 12,000 - $ 13,999	32,039	$ 415,749,755	$ 317,350,288	42,480	7,487	$ 11,493,250.77
$ 14,000 - $ 15,999	26,957	$ 403,753,322	$ 307,316,398	35,762	6,820	$ 12,306,544.98
$ 16,000 - $ 17,999	22,599	$ 383,437,816	$ 288,811,849	29,919	6,484	$ 12,349,876.12
$ 18,000 - $ 19,999	19,105	$ 362,387,775	$ 270,806,006	25,274	5,634	$ 12,256,494.65
$ 20,000 - $ 21,999	15,529	$ 325,507,449	$ 239,841,421	20,596	4,961	$ 11,372,788.27
$ 22,000 - $ 24,999	16,486	$ 385,869,280	$ 280,985,965	21,849	6,014	$ 14,014,187.23
$ 25,000 - $ 29,999	17,235	$ 469,804,525	$ 337,569,432	23,255	6,954	$ 17,978,028.17
$ 30,000 - $ 34,999	9,367	$ 302,061,231	$ 214,088,042	13,392	3,814	$ 12,243,135.57
$ 35,000 - $ 39,999	4,944	$ 184,204,894	$ 128,547,091	7,331	1,911	$ 7,757,946.70
$ 40,000 - $ 49,999	4,409	$ 194,993,192	$ 132,675,196	6,875	1,491	$ 8,504,544.85
$ 50,000 - $ 74,999	3,049	$ 181,219,487	$ 120,139,335	4,902	920	$ 8,678,872.52
$ 75,000 - $ 99,999	777	$ 66,287,336	$ 41,733,141	1,313	193	$ 3,301,053.73
$100,000 AND OVER	825	$ 209,123,078	$ 114,668,956	1,287	284	$ 8,182,367.35
NO AGI	29	$ 0	$ 742,141	40	7	$ 143,579.42
TOTALS	364,757	$ 5,303,974,280	$ 3,889,630,283	475,299	77,108	$ 166,520,041.27

TABLE 05

TOTAL SINGLE NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS		ADJUSTED GROSS INCOME		NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS		TAX PAID
$ 1 - $ 2,999	82,346	$	141,967,461	$	118,035,455	93,121	6,268	$	.00
$ 3,000 - $ 3,999	16,193	$	56,609,276	$	45,685,657	21,903	2,681	$	.00
$ 4,000 - $ 4,999	18,011	$	81,194,720	$	64,789,708	25,987	2,776	$	.00
$ 5,000 - $ 5,999	2,825	$	15,421,929	$	4,885,962	5,158	958	$	.00
$ 6,000 - $ 6,999	1,970	$	12,739,992	$	3,259,358	3,606	685	$	.00
$ 7,000 - $ 7,999	1,389	$	10,362,248	$	2,406,485	2,390	493	$	.00
$ 8,000 - $ 8,999	1,134	$	9,608,399	$	2,145,956	2,097	428	$	.00
$ 9,000 - $ 9,999	893	$	8,466,671	$	1,517,653	1,667	244	$	.00
$ 10,000 - $ 11,999	1,261	$	13,777,780	$	1,788,990	2,397	337	$	.00
$ 12,000 - $ 13,999	858	$	11,072,574	$	1,356,027	1,625	180	$	.00
$ 14,000 - $ 15,999	614	$	9,163,343	$	1,295,133	1,150	102	$	.00
$ 16,000 - $ 17,999	410	$	6,932,994	$	1,018,943	771	75	$	.00
$ 18,000 - $ 19,999	231	$	4,371,676	$	772,111	413	24	$	.00
$ 20,000 - $ 21,999	121	$	2,525,717	$	487,088	210	26	$	.00
$ 22,000 - $ 24,999	117	$	2,756,242	$	626,355	188	16	$	.00
$ 25,000 - $ 29,999	128	$	3,479,022	$	893,650	210	25	$	.00
$ 30,000 - $ 34,999	64	$	2,053,542	$	552,716	102	11	$	.00
$ 35,000 - $ 39,999	42	$	1,567,641	$	349,331	71	7	$	.00
$ 40,000 - $ 49,999	43	$	1,902,677	$	343,999	71	9	$	.00
$ 50,000 - $ 74,999	38	$	2,336,579	$	446,303	60	12	$	.00
$ 75,000 - $ 99,999	14	$	1,196,710	$	86,720	25	1	$	.00
$100,000 AND OVER	30	$	14,779,573	$	4,367,210	47	13	$	.00
NO AGI	10,668	$	0	$	92,394	13,320	1,735	$	.00
TOTALS	139,400	$	414,286,766	$	257,203,204	176,789	17,106	$	.00

TABLE 06

TOTAL MARRIED JOINT PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	54	$ 97,304	$ 74,343	129	42	$ 51,356.08
$ 3,000 - $ 3,999	167	$ 605,708	$ 503,643	349	51	$ 13,524.01
$ 4,000 - $ 4,999	435	$ 1,981,318	$ 1,647,934	980	257	$ 27,655.71
$ 5,000 - $ 5,999	4,406	$ 24,316,773	$ 20,017,821	10,919	3,540	$ 208,636.51
$ 6,000 - $ 6,999	4,937	$ 32,133,765	$ 25,421,008	12,133	4,395	$ 380,430.20
$ 7,000 - $ 7,999	5,475	$ 41,122,049	$ 31,187,805	13,565	4,802	$ 555,506.06
$ 8,000 - $ 8,999	6,080	$ 51,720,637	$ 38,736,821	14,538	5,882	$ 801,707.76
$ 9,000 - $ 9,999	6,182	$ 58,712,514	$ 43,287,146	14,495	6,286	$ 1,019,352.95
$ 10,000 - $ 11,999	12,151	$ 133,673,527	$ 97,207,952	27,893	13,499	$ 2,651,976.04
$ 12,000 - $ 13,999	11,991	$ 155,885,394	$ 112,922,174	26,737	14,364	$ 3,629,896.98
$ 14,000 - $ 15,999	12,259	$ 183,853,123	$ 133,862,118	26,747	15,955	$ 4,885,437.99
$ 16,000 - $ 17,999	12,358	$ 210,176,964	$ 152,162,269	26,614	17,302	$ 6,045,120.30
$ 18,000 - $ 19,999	12,385	$ 235,186,508	$ 170,740,958	26,451	17,779	$ 7,241,826.57
$ 20,000 - $ 21,999	11,770	$ 247,084,079	$ 178,419,934	24,954	17,123	$ 7,953,754.15
$ 22,000 - $ 24,999	16,450	$ 385,961,344	$ 278,693,735	34,506	24,725	$ 13,183,526.70
$ 25,000 - $ 29,999	23,429	$ 641,591,064	$ 462,792,791	48,511	36,385	$ 23,646,823.28
$ 30,000 - $ 34,999	16,521	$ 534,185,382	$ 381,178,738	34,064	26,949	$ 20,901,759.58
$ 35,000 - $ 39,999	10,839	$ 404,139,328	$ 283,768,363	22,553	17,584	$ 16,345,893.99
$ 40,000 - $ 49,999	11,152	$ 493,970,051	$ 338,384,444	23,452	17,986	$ 20,193,216.61
$ 50,000 - $ 74,999	8,227	$ 486,765,032	$ 317,694,301	17,875	12,767	$ 19,608,108.22
$ 75,000 - $ 99,999	2,149	$ 183,627,566	$ 112,823,677	4,808	3,358	$ 7,361,645.06
$100,000 AND OVER	2,481	$ 684,104,133	$ 357,715,090	5,607	3,857	$ 19,139,256.73
NO AGI	100	$ 0	$ 30,653	233	122	$ 263,286.11
TOTALS	191,998	$ 5,190,893,563	$ 3,539,273,718	418,113	265,010	$ 176,109,697.59

TABLE 07

TOTAL MARRIED JOINT NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	14,584	$ 24,058,650	$ 19,621,517	36,652	12,953	$ .00
$ 3,000 - $ 3,999	6,947	$ 24,403,594	$ 19,315,926	17,936	5,834	$ .00
$ 4,000 - $ 4,999	8,264	$ 37,303,037	$ 29,188,082	22,000	6,517	$ .00
$ 5,000 - $ 5,999	3,480	$ 19,124,739	$ 6,497,577	9,600	3,107	$ .00
$ 6,000 - $ 6,999	2,840	$ 18,396,403	$ 5,588,260	7,935	2,373	$ .00
$ 7,000 - $ 7,999	2,184	$ 16,318,972	$ 4,425,262	6,007	2,043	$ .00
$ 8,000 - $ 8,999	1,526	$ 12,930,871	$ 3,060,080	4,082	1,580	$ .00
$ 9,000 - $ 9,999	1,025	$ 9,718,646	$ 2,072,540	2,756	1,013	$ .00
$ 10,000 - $ 11,999	1,250	$ 13,648,161	$ 2,393,832	3,291	1,386	$ .00
$ 12,000 - $ 13,999	778	$ 10,056,377	$ 1,572,577	2,000	830	$ .00
$ 14,000 - $ 15,999	466	$ 6,964,473	$ 1,068,426	1,193	506	$ .00
$ 16,000 - $ 17,999	350	$ 5,926,074	$ 908,568	905	402	$ .00
$ 18,000 - $ 19,999	270	$ 5,129,560	$ 1,051,515	680	311	$ .00
$ 20,000 - $ 21,999	177	$ 3,714,954	$ 713,284	444	189	$ .00
$ 22,000 - $ 24,999	210	$ 4,917,792	$ 1,216,419	538	220	$ .00
$ 25,000 - $ 29,999	249	$ 6,758,549	$ 2,043,843	586	295	$ .00
$ 30,000 - $ 34,999	144	$ 4,636,714	$ 1,791,508	323	182	$ .00
$ 35,000 - $ 39,999	115	$ 4,317,848	$ 1,417,091	254	133	$ .00
$ 40,000 - $ 49,999	143	$ 6,329,935	$ 2,256,668	310	188	$ .00
$ 50,000 - $ 74,999	178	$ 10 667,565	$ 3,878,929	403	230	$ .00
$ 75,000 - $ 99,999	71	$ 6,134,976	$ 1,607,726	160	84	$ .00
$100,000 AND OVER	124	$ 34,979,560	$ 9,697,110	284	175	$ .00
NO AGI	29,263	$ 0	$ 135,496	64,066	38,339	$ .00
TOTALS	74,638	$ 286,437,450	$ 121,522,236	182,405	78,890	$ .00

TABLE 08

TOTAL MARRIED SEPARATE PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	9,578	$ 25,374,836	$ 22,946,978	9,638	157	$ 118,195.05
$ 3,000 - $ 3,999	24,962	$ 88,320,996	$ 72,423,787	27,995	2,040	$ 450,817.45
$ 4,000 - $ 4,999	31,633	$ 142,661,789	$ 112,331,894	38,904	4,985	$ 1,105,463.42
$ 5,000 - $ 5,999	33,819	$ 186,025,965	$ 142,462,515	41,942	6,846	$ 2,026,219.19
$ 6,000 - $ 6,999	33,574	$ 218,129,198	$ 164,530,941	41,527	8,180	$ 3,036,690.04
$ 7,000 - $ 7,999	32,926	$ 246,757,293	$ 184,296,667	40,437	9,421	$ 4,019,827.88
$ 8,000 - $ 8,999	32,347	$ 274,869,419	$ 205,067,646	38,786	10,466	$ 5,081,151.31
$ 9,000 - $ 9,999	31,394	$ 298,036,255	$ 222,426,154	37,065	11,591	$ 6,069,619.04
$ 10,000 - $ 11,999	60,146	$ 660,791,875	$ 494,153,108	69,228	25,172	$ 15,298,482.99
$ 12,000 - $ 13,999	55,234	$ 716,909,029	$ 534,827,117	62,030	27,979	$ 18,940,851.12
$ 14,000 - $ 15,999	49,593	$ 743,225,391	$ 552,690,701	54,629	29,470	$ 21,609,470.16
$ 16,000 - $ 17,999	46,854	$ 795,961,632	$ 591,033,150	50,902	33,237	$ 24,974,313.65
$ 18,000 - $ 19,999	42,423	$ 805,034,608	$ 593,513,106	45,750	33,571	$ 26,572,477.76
$ 20,000 - $ 21,999	36,437	$ 764,104,693	$ 557,612,150	39,229	31,397	$ 26,240,626.18
$ 22,000 - $ 24,999	44,785	$ 1,049,479,914	$ 760,654,875	48,120	42,585	$ 37,785,736.90
$ 25,000 - $ 29,999	52,954	$ 1,445,684,797	$ 1,036,041,756	56,891	56,319	$ 55,474,586.84
$ 30,000 - $ 34,999	31,059	$ 1,002,206,980	$ 708,688,023	33,583	35,980	$ 41,152,155.96
$ 35,000 - $ 39,999	16,822	$ 626,418,836	$ 436,349,640	18,509	19,054	$ 26,321,812.16
$ 40,000 - $ 49,999	15,324	$ 677,187,566	$ 464,249,370	17,229	16,957	$ 31,095,922.81
$ 50,000 - $ 74,999	10,541	$ 626,537,035	$ 413,256,157	12,276	11,352	$ 31,319,309.49
$ 75,000 - $ 99,999	3,027	$ 259,294,948	$ 163,328,992	3,625	3,267	$ 14,289,662.02
$100,000 AND OVER	3,946	$ 887,842,331	$ 508,896,668	4,773	4,214	$ 42,368,825.85
NO AGI	16	$ 0	$ 87,968	16	3	$ 2,895.87
TOTALS	699,394	$ 12,540,855,386	$ 8,941,869,363	793,084	424,243	$ 435,965,113.14

TABLE 09

TOTAL MARRIED SEPARATE NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	66,528	$ 112,404,645	$ 85,292,812	77,385	3,298	$ .00
$ 3,000 - $ 3,999	12,271	$ 42,060,054	$ 25,544,379	18,867	2,098	$ .00
$ 4,000 - $ 4,999	6,063	$ 26,922,621	$ 13,308,668	9,298	1,821	$ .00
$ 5,000 - $ 5,999	3,193	$ 17,382,677	$ 7,362,564	4,577	1,314	$ .00
$ 6,000 - $ 6,999	1,772	$ 11,446,935	$ 4,479,779	2,365	927	$ .00
$ 7,000 - $ 7,999	1,141	$ 8,543,273	$ 3,314,364	1,461	670	$ .00
$ 8,000 - $ 8,999	806	$ 6,822,416	$ 2,796,732	998	473	$ .00
$ 9,000 - $ 9,999	663	$ 6,298,334	$ 2,721,808	819	367	$ .00
$ 10,000 - $ 11,999	947	$ 10,306,959	$ 4,685,784	1,118	522	$ .00
$ 12,000 - $ 13,999	601	$ 7,778,545	$ 3,759,563	710	313	$ .00
$ 14,000 - $ 15,999	473	$ 7,100,880	$ 4,020,149	525	191	$ .00
$ 16,000 - $ 17,999	368	$ 6,233,414	$ 3,399,426	406	202	$ .00
$ 18,000 - $ 19,999	271	$ 5,148,015	$ 2,930,076	300	110	$ .00
$ 20,000 - $ 21,999	217	$ 4,550,633	$ 2,614,736	239	115	$ .00
$ 22,000 - $ 24,999	226	$ 5,305,363	$ 3,147,441	247	115	$ .00
$ 25,000 - $ 29,999	235	$ 6,404,272	$ 3,830,320	259	115	$ .00
$ 30,000 - $ 34,999	154	$ 4,958,526	$ 2,892,318	171	77	$ .00
$ 35,000 - $ 39,999	93	$ 3,468,362	$ 1,861,827	103	60	$ .00
$ 40,000 - $ 49,999	102	$ 4,570,711	$ 2,696,525	117	45	$ .00
$ 50,000 - $ 74,999	91	$ 5,634,457	$ 2,529,874	108	46	$ .00
$ 75,000 - $ 99,999	36	$ 3,130,208	$ 1,349,828	44	20	$ .00
$100,000 AND OVER	84	$ 24,465,575	$ 11,851,714	102	59	$ .00
NO AGI	1,679	$ 0	$ 166,809	1,895	513	$ .00
TOTALS	98,014	$ 330,936,875	$ 196,557,496	122,114	13,471	$ .00

TABLE 10

TOTAL PAY AND NO-PAY RETURNS BY SD-COUNTY-NBR

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
ADAIR	4,456	$ 47,388,252	$ 35,195,127	6,966	2,306	$ 1,482,111.80
ADAMS	2,612	$ 25,726,128	$ 19,430,101	4,064	1,351	$ 790,626.85
ALLAMAKEE	7,545	$ 82,352,238	$ 59,642,108	10,814	4,550	$ 2,464,561.83
APPANOOSE	6,278	$ 71,139,978	$ 52,378,855	9,631	3,624	$ 2,175,008.77
AUDUBON	4,239	$ 44,884,204	$ 33,084,782	6,375	2,254	$ 1,387,023.59
BENTON	11,954	$ 159,164,869	$ 116,909,908	16,787	6,732	$ 5,328,739.13
BLACK HAWK	65,875	$ 1,076,454,099	$ 754,154,958	89,232	37,324	$ 38,491,143.68
BOONE	13,848	$ 197,310,000	$ 142,501,530	19,059	6,780	$ 6,723,445.55
BREMER	13,157	$ 187,104,778	$ 134,267,167	18,218	7,849	$ 6,462,589.32
BUCHANAN	10,306	$ 133,658,499	$ 97,349,896	14,806	7,120	$ 4,571,295.72
BUENA VISTA	11,210	$ 144,711,457	$ 104,483,553	16,123	5,935	$ 4,798,230.90
BUTLER	8,745	$ 108,130,296	$ 78,919,445	12,748	5,070	$ 3,565,538.61
CALHOUN	6,938	$ 82,330,196	$ 58,856,538	10,414	3,578	$ 2,623,719.55
CARROLL	12,601	$ 161,706,354	$ 116,735,860	17,313	8,018	$ 5,305,666.11
CASS	9,326	$ 114,309,680	$ 83,137,490	13,476	4,982	$ 3,638,928.16
CEDAR	10,002	$ 138,407,154	$ 101,562,765	14,004	5,354	$ 4,830,853.19
CERRO GORDO	27,081	$ 398,888,010	$ 285,091,127	36,707	13,316	$ 14,063,393.34
CHEROKEE	8,300	$ 107,561,691	$ 78,469,987	11,901	4,686	$ 3,647,333.01
CHICKASAW	7,508	$ 91,130,653	$ 66,953,382	10,737	4,853	$ 2,977,903.00
CLARKE	4,231	$ 46,994,476	$ 34,672,803	6,281	2,275	$ 1,443,714.23
CLAY	10,451	$ 136,714,463	$ 96,718,682	14,352	5,566	$ 4,520,499.54
CLAYTON	9,960	$ 108,806,395	$ 80,241,775	14,442	6,109	$ 3,291,777.50
CLINTON	28,402	$ 422,045,691	$ 306,831,536	39,453	16,619	$ 15,075,282.10
CRAWFORD	9,915	$ 121,841,313	$ 88,781,074	13,840	5,938	$ 4,014,786.58
DALLAS	16,525	$ 247,684,533	$ 176,385,440	22,412	9,541	$ 8,613,969.12
DAVIS	3,943	$ 42,941,979	$ 32,261,354	6,117	2,526	$ 1,377,739.21
DECATUR	3,839	$ 37,885,622	$ 28,070,880	5,749	2,263	$ 1,090,573.92
DELAWARE	9,023	$ 107,099,350	$ 78,566,725	12,738	6,294	$ 3,480,388.70
DES MOINES	23,628	$ 359,212,746	$ 258,886,287	32,498	12,864	$ 12,623,290.45
DICKINSON	8,622	$ 116,772,385	$ 81,811,177	12,307	4,150	$ 3,823,734.91
DUBUQUE	47,174	$ 700,936,175	$ 498,630,919	62,404	30,458	$ 24,489,024.70
EMMET	6,720	$ 83,593,252	$ 59,769,576	9,485	3,878	$ 2,609,066.41
FAYETTE	12,027	$ 139,913,406	$ 102,246,140	17,222	7,271	$ 4,408,902.08
FLOYD	10,070	$ 130,980,288	$ 95,244,893	14,176	5,519	$ 4,472,531.44
FRANKLIN	6,574	$ 86,940,506	$ 62,849,071	9,581	3,484	$ 3,025,063.19
FREMONT	4,457	$ 53,433,916	$ 39,742,991	6,619	2,377	$ 1,665,408.72
GREENE	6,178	$ 79,438,884	$ 58,108,292	9,108	3,278	$ 2,681,857.59
GRUNDY	7,446	$ 104,955,161	$ 76,188,843	10,538	3,951	$ 3,652,770.68
GUTHRIE	6,236	$ 71,962,749	$ 52,904,500	9,387	3,317	$ 2,274,870.92
HAMILTON	9,828	$ 134,483,907	$ 93,394,497	13,755	4,971	$ 4,436,685.41
HANCOCK	7,209	$ 92,470,499	$ 67,045,056	10,304	4,119	$ 3,021,292.33
HARDIN	11,855	$ 156,401,939	$ 112,088,443	16,979	6,029	$ 5,260,731.83
HARRISON	7,595	$ 96,264,603	$ 70,013,920	11,192	4,354	$ 2,841,398.29
HENRY	10,057	$ 130,051,277	$ 94,967,475	14,222	5,520	$ 4,243,377.56
HOWARD	5,585	$ 58,746,110	$ 42,972,416	8,462	3,407	$ 1,705,823.44
HUMBOLDT	6,451	$ 85,146,836	$ 61,359,566	9,444	3,522	$ 2,913,714.35
IDA	4,746	$ 58,648,346	$ 43,511,080	6,976	2,641	$ 2,077,567.93
IOWA	9,007	$ 117,462,404	$ 86,625,010	12,511	4,420	$ 4,026,401.81
JACKSON	10,725	$ 127,749,695	$ 93,422,719	15,310	6,821	$ 4,100,806.01
JASPER	19,713	$ 290,083,996	$ 210,532,937	27,065	10,165	$ 10,182,449.03
JEFFERSON	7,732	$ 142,291,142	$ 91,040,839	11,087	3,957	$ 5,699,528.50

TABLE 10 (CONTD)

TOTAL PAY AND NO-PAY RETURNS BY SD-COUNTY-NBR

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
JOHNSON	45,144	$ 739,435,758	$ 515,727,900	56,652	20,584	$ 25,634,392.57
JONES	9,731	$ 123,256,375	$ 90,884,102	13,861	5,742	$ 4,124,319.83
KEOKUK	6,694	$ 73,526,959	$ 54,620,154	10,123	3,629	$ 2,325,209.13
KOSSUTH	11,332	$ 140,065,420	$ 100,207,479	16,060	6,761	$ 4,501,033.78
LEE	20,763	$ 308,804,050	$ 224,531,805	29,122	11,779	$ 10,679,682.75
LINN	92,682	$ 1,551,004,045	$ 1,094,434,812	121,610	50,284	$ 55,641,488.34
LOUISA	5,832	$ 80,570,899	$ 58,494,387	8,363	3,523	$ 2,774,203.05
LUCAS	4,982	$ 62,186,788	$ 45,497,798	7,451	2,644	$ 2,179,900.95
LYON	6,354	$ 71,962,535	$ 52,982,781	9,266	4,131	$ 2,254,382.11
MADISON	6,417	$ 79,095,341	$ 56,853,294	9,352	3,704	$ 2,497,555.24
MAHASKA	10,969	$ 141,371,594	$ 102,153,581	15,753	6,000	$ 4,676,371.63
MARION	15,547	$ 237,352,513	$ 165,967,216	21,617	8,802	$ 8,153,515.84
MARSHALL	22,439	$ 351,535,659	$ 250,533,857	30,451	12,162	$ 12,546,272.41
MILLS	6,441	$ 86,376,098	$ 62,384,428	9,043	3,877	$ 2,426,649.43
MITCHELL	6,238	$ 78,281,305	$ 57,987,197	9,096	3,471	$ 2,636,574.61
MONONA	5,422	$ 63,000,970	$ 45,828,645	8,339	2,873	$ 2,034,423.33
MONROE	4,099	$ 46,339,618	$ 34,175,241	6,064	2,286	$ 1,470,996.75
MONTGOMERY	7,241	$ 92,570,717	$ 68,212,640	10,546	3,682	$ 3,089,494.77
MUSCATINE	22,031	$ 363,334,691	$ 257,876,653	29,572	13,070	$ 13,183,342.40
OBRIEN	9,170	$ 112,497,956	$ 81,413,406	13,309	5,090	$ 3,615,627.66
OSCEOLA	4,080	$ 49,749,417	$ 36,085,512	5,996	2,288	$ 1,584,066.93
PAGE	9,622	$ 122,008,084	$ 88,976,043	13,918	4,888	$ 4,019,154.94
PALO ALTO	6,120	$ 73,012,474	$ 52,748,380	8,997	3,568	$ 2,338,119.20
PLYMOUTH	12,411	$ 163,241,541	$ 117,707,553	17,749	7,707	$ 5,504,668.74
POCAHONTAS	5,645	$ 68,115,419	$ 49,212,241	8,588	3,131	$ 2,235,065.27
POLK	174,986	$ 3,095,330,117	$ 2,135,607,637	226,426	88,081	$ 112,750,562.83
POTTAWATTAMIE	42,831	$ 630,602,988	$ 447,547,487	57,845	23,851	$ 15,592,724.25
POWESHIEK	10,361	$ 140,153,124	$ 102,127,676	14,438	5,182	$ 4,770,470.76
RINGGOLD	2,804	$ 25,115,453	$ 18,612,222	4,481	1,473	$ 686,979.05
SAC	6,969	$ 80,468,090	$ 58,053,890	10,536	3,868	$ 2,610,656.45
SCOTT	81,820	$ 1,474,246,615	$ 1,032,426,567	109,639	48,566	$ 54,148,117.82
SHELBY	7,811	$ 96,291,262	$ 70,285,209	11,297	4,527	$ 3,182,226.09
SIOUX	15,109	$ 189,565,202	$ 134,444,613	21,275	10,364	$ 5,946,160.05
STORY	34,954	$ 539,566,002	$ 381,906,115	45,719	16,750	$ 18,485,125.24
TAMA	10,106	$ 126,970,469	$ 92,863,082	14,589	5,504	$ 4,181,177.65
TAYLOR	3,870	$ 36,334,146	$ 27,275,616	6,063	2,100	$ 1,035,516.91
UNION	6,948	$ 83,980,024	$ 61,331,924	9,979	3,785	$ 2,685,686.10
VAN BUREN	3,849	$ 38,710,163	$ 29,196,184	5,924	2,156	$ 1,153,724.80
WAPELLO	18,948	$ 269,728,466	$ 195,596,723	27,024	10,031	$ 9,322,978.14
WARREN	18,333	$ 275,295,041	$ 196,274,515	24,010	11,190	$ 9,316,598.37
WASHINGTON	11,402	$ 146,955,011	$ 105,704,026	15,961	6,087	$ 4,841,352.39
WAYNE	3,670	$ 36,610,934	$ 27,384,294	5,918	1,866	$ 1,162,979.89
WEBSTER	23,030	$ 320,354,753	$ 229,441,490	31,863	12,152	$ 10,794,108.57
WINNEBAGO	7,444	$ 99,946,925	$ 71,860,111	10,559	3,963	$ 3,277,094.75
WINNESHIEK	10,239	$ 119,365,127	$ 86,753,578	14,362	6,151	$ 3,728,365.78
WOODBURY	50,464	$ 761,682,914	$ 534,690,485	68,607	29,494	$ 25,415,800.12
WORTH	4,528	$ 53,423,926	$ 38,943,064	6,661	2,301	$ 1,635,524.05
WRIGHT	8,804	$ 124,247,933	$ 88,489,368	12,794	4,375	$ 4,216,609.07
NON-RESIDENT	63,610	$ 1,961,430,831	$ 1,218,731,824	95,545	43,049	$ 21,054,660.62
TOTALS	1,568,201	$ 24,067,384,320	$ 16,946,056,300	2,167,804	875,828	$ 778,594,852.00

TABLE 11

TOTAL PAY AND NO-PAY RETURNS BY TYPE OF PAYMENT

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	ADDITIONAL PAYMENTS	REFUNDS
$ 1 - $ 2,999	174,500	$ 3,549,250.03	$ 782,373.20	$ 407.92	$ 506,957.59	$ 124,942.64	$ 4,774,267.60
$ 3,000 - $ 3,999	79,395	$ 2,842,961.00	$ 553,424.37	$ 4,317.25	$ 215,762.82	$ 324,403.37	$ 3,089,871.18
$ 4,000 - $ 4,999	80,139	$ 3,781,010.73	$ 754,054.62	$ 12,239.06	$ 226,995.43	$ 654,292.52	$ 3,612,234.56
$ 5,000 - $ 5,999	74,418	$ 4,799,956.39	$ 982,624.76	$ 31,544.78	$ 215,249.74	$ 1,428,582.36	$ 3,468,872.75
$ 6,000 - $ 6,999	69,895	$ 5,899,248.05	$ 1,289,123.56	$ 52,984.22	$ 210,173.89	$ 1,963,429.25	$ 3,536,784.71
$ 7,000 - $ 7,999	66,553	$ 7,200,876.05	$ 1,646,991.44	$ 72,814.93	$ 206,390.71	$ 2,307,018.70	$ 3,742,343.46
$ 8,000 - $ 8,999	64,450	$ 8,843,514.74	$ 1,906,479.01	$ 100,213.05	$ 190,991.33	$ 2,517,211.70	$ 3,897,600.12
$ 9,000 - $ 9,999	61,087	$ 10,134,340.96	$ 2,115,471.82	$ 132,364.52	$ 173,390.35	$ 2,813,463.60	$ 3,936,719.14
$ 10,000 - $ 11,999	112,742	$ 24,701,620.74	$ 4,753,171.11	$ 367,944.02	$ 304,204.15	$ 6,124,831.69	$ 8,132,108.27
$ 12,000 - $ 13,999	101,501	$ 30,206,745.28	$ 5,241,776.33	$ 471,636.23	$ 257,188.54	$ 6,738,805.22	$ 8,380,516.50
$ 14,000 - $ 15,999	90,362	$ 34,923,960.33	$ 5,243,255.16	$ 564,166.95	$ 237,401.88	$ 6,750,723.28	$ 8,353,887.52
$ 16,000 - $ 17,999	82,939	$ 40,167,837.34	$ 5,055,734.32	$ 661,172.59	$ 208,624.27	$ 6,588,378.07	$ 8,651,263.93
$ 18,000 - $ 19,999	74,685	$ 42,732,115.19	$ 5,059,608.09	$ 647,999.21	$ 169,969.62	$ 6,647,987.80	$ 8,538,881.72
$ 20,000 - $ 21,999	64,251	$ 42,815,597.67	$ 4,731,143.77	$ 671,299.68	$ 146,676.32	$ 6,267,569.85	$ 8,393,819.01
$ 22,000 - $ 24,999	78,274	$ 61,195,395.31	$ 6,437,805.34	$ 981,409.94	$ 180,276.79	$ 8,546,483.97	$ 11,376,510.58
$ 25,000 - $ 29,999	94,230	$ 90,461,365.03	$ 9,678,486.99	$ 1,496,715.97	$ 217,765.35	$ 12,673,726.39	$ 15,931,905.47
$ 30,000 - $ 34,999	57,309	$ 66,481,240.77	$ 8,486,467.54	$ 1,021,480.75	$ 127,974.08	$ 10,537,148.61	$ 11,325,779.89
$ 35,000 - $ 39,999	32,855	$ 43,190,054.68	$ 7,174,236.67	$ 741,717.94	$ 78,245.96	$ 8,381,329.81	$ 7,798,214.27
$ 40,000 - $ 49,999	31,173	$ 45,653,573.88	$ 11,079,006.33	$ 913,615.42	$ 89,256.41	$ 12,121,185.20	$ 9,149,337.55
$ 50,000 - $ 74,999	22,124	$ 37,792,348.55	$ 15,920,171.90	$ 588,067.45	$ 66,657.33	$ 15,146,069.08	$ 9,318,956.63
$ 75,000 - $ 99,999	6,074	$ 13,922,620.38	$ 8,508,928.11	$ 276,445.47	$ 19,090.36	$ 6,495,418.27	$ 3,993,696.31
$100,000 AND OVER	7,490	$ 33,574,855.52	$ 33,198,187.23	$ 1,182,191.82	$ 31,262.45	$ 15,368,375.61	$ 12,482,230.88
NO AGI	41,755	$ 3,889,682.43	$ 844,712.13	$ 56.69	$ 2,177,278.71	$ 325,476.67	$ 6,827,388.54
TOTALS	1,568,201	$658,760,171.05	$141,443,233.80	$ 10,992,805.86	$ 6,257,784.08	$140,846,853.66	$168,713,190.59

TABLE 12

TOTAL RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	53,854	$ 92,997,542	$ 129,823-	$ 31,871,807	$ 68,110,487	$ 89,313.07
$ 3,000 - $ 3,999	23,935	$ 83,915,688	$ 2,107,485	$ 27,715,962	$ 56,843,867	$ 259,273.60
$ 4,000 - $ 4,999	25,766	$ 116,102,893	$ 4,458,455	$ 37,773,758	$ 76,912,984	$ 609,628.49
$ 5,000 - $ 5,999	31,604	$ 173,818,857	$ 7,704,187	$ 64,919,741	$ 107,419,753	$ 1,230,998.57
$ 6,000 - $ 6,999	30,600	$ 198,758,347	$ 10,819,621	$ 69,421,164	$ 124,260,978	$ 1,922,029.20
$ 7,000 - $ 7,999	29,207	$ 218,828,409	$ 13,431,312	$ 72,442,379	$ 138,054,658	$ 2,592,590.67
$ 8,000 - $ 8,999	27,862	$ 236,710,622	$ 16,020,443	$ 72,861,113	$ 152,085,256	$ 3,350,711.67
$ 9,000 - $ 9,999	27,113	$ 257,431,370	$ 18,935,797	$ 73,951,356	$ 167,941,551	$ 4,173,006.49
$ 10,000 - $ 11,999	52,658	$ 578,849,659	$ 47,224,154	$ 152,007,327	$ 385,463,066	$ 11,027,171.31
$ 12,000 - $ 13,999	50,671	$ 658,332,278	$ 59,559,950	$ 156,901,051	$ 445,685,323	$ 14,816,572.51
$ 14,000 - $ 15,999	48,153	$ 722,048,227	$ 70,548,046	$ 157,775,277	$ 495,810,861	$ 18,403,511.57
$ 16,000 - $ 17,999	47,288	$ 803,722,582	$ 84,774,062	$ 165,284,414	$ 555,790,450	$ 22,486,564.62
$ 18,000 - $ 19,999	45,225	$ 858,693,009	$ 94,779,708	$ 167,799,058	$ 597,238,568	$ 25,797,746.33
$ 20,000 - $ 21,999	42,002	$ 881,261,450	$ 102,953,738	$ 166,611,778	$ 612,722,533	$ 27,872,637.17
$ 22,000 - $ 24,999	54,100	$ 1,268,928,322	$ 155,688,461	$ 231,662,216	$ 882,634,729	$ 42,526,222.40
$ 25,000 - $ 29,999	70,752	$ 1,934,876,244	$ 254,501,143	$ 337,094,321	$ 1,344,944,351	$ 70,062,522.53
$ 30,000 - $ 34,999	46,401	$ 1,499,358,371	$ 211,292,610	$ 252,589,191	$ 1,036,345,685	$ 58,261,812.12
$ 35,000 - $ 39,999	27,812	$ 1,036,696,418	$ 155,918,448	$ 174,957,674	$ 707,114,978	$ 41,852,958.07
$ 40,000 - $ 49,999	27,465	$ 1,215,808,979	$ 197,502,476	$ 204,614,094	$ 815,190,260	$ 51,325,996.79
$ 50,000 - $ 74,999	20,162	$ 1,198,687,126	$ 224,272,935	$ 206,424,068	$ 770,423,608	$ 52,986,257.29
$ 75,000 - $ 99,999	5,741	$ 491,286,485	$ 109,251,592	$ 83,560,134	$ 299,894,238	$ 23,129,886.77
$100,000 AND OVER	7,221	$ 1,753,304,860	$ 545,587,612	$ 288,351,065	$ 943,665,929	$ 67,664,411.38
NO AGI	4,655	$ 0	$ 2,393,196	$ 19,257,368	$ 941,634	$ 170,709.57
TOTALS	800,247	$ 16,280,417,738	$ 2,389,595,608	$ 3,215,846,316	$ 10,785,495,747	$542,612,532.19

TABLE 13

TOTAL PAY RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	5,649	$ 14,760,272	$ 1,105,225-	$ 2,343,464	$ 13,563,923	$ 89,313.07
$ 3,000 - $ 3,999	13,748	$ 48,511,105	$ 234,541	$ 9,102,070	$ 39,205,299	$ 259,273.60
$ 4,000 - $ 4,999	18,033	$ 81,487,468	$ 2,386,827	$ 17,436,164	$ 61,933,177	$ 609,628.49
$ 5,000 - $ 5,999	23,287	$ 128,271,384	$ 4,637,184	$ 30,587,490	$ 93,086,225	$ 1,230,998.57
$ 6,000 - $ 6,999	24,642	$ 160,207,686	$ 7,600,537	$ 39,089,841	$ 113,615,449	$ 1,922,029.20
$ 7,000 - $ 7,999	24,925	$ 186,836,507	$ 10,500,576	$ 46,323,228	$ 130,160,009	$ 2,592,590.67
$ 8,000 - $ 8,999	24,776	$ 210,570,324	$ 13,236,606	$ 50,994,250	$ 146,354,957	$ 3,350,711.67
$ 9,000 - $ 9,999	24,812	$ 235,602,510	$ 16,430,274	$ 55,679,947	$ 163,521,140	$ 4,173,006.49
$ 10,000 - $ 11,999	49,555	$ 544,995,468	$ 42,864,356	$ 122,760,415	$ 379,380,458	$ 11,027,171.31
$ 12,000 - $ 13,999	48,679	$ 632,583,933	$ 55,882,003	$ 135,529,724	$ 441,275,522	$ 14,816,572.51
$ 14,000 - $ 15,999	46,819	$ 702,114,791	$ 67,899,624	$ 142,468,720	$ 491,811,584	$ 18,403,511.57
$ 16,000 - $ 17,999	46,317	$ 787,290,766	$ 81,865,716	$ 153,119,221	$ 552,391,596	$ 22,486,564.62
$ 18,000 - $ 19,999	44,584	$ 846,538,691	$ 92,760,136	$ 159,561,970	$ 594,279,256	$ 25,797,746.33
$ 20,000 - $ 21,999	41,568	$ 872,167,930	$ 101,008,298	$ 160,987,283	$ 610,176,848	$ 27,872,637.17
$ 22,000 - $ 24,999	53,654	$ 1,258,461,686	$ 153,120,412	$ 226,057,184	$ 879,363,951	$ 42,526,222.40
$ 25,000 - $ 29,999	70,267	$ 1,921,713,507	$ 251,139,579	$ 329,864,119	$ 1,340,789,383	$ 70,062,522.53
$ 30,000 - $ 34,999	46,108	$ 1,489,922,357	$ 208,966,437	$ 248,476,248	$ 1,032,705,926	$ 58,261,812.12
$ 35,000 - $ 39,999	27,592	$ 1,028,451,658	$ 153,303,013	$ 170,942,197	$ 704,261,617	$ 41,852,958.07
$ 40,000 - $ 49,999	27,217	$ 1,204,791,881	$ 193,945,935	$ 200,128,226	$ 811,104,588	$ 51,325,996.79
$ 50,000 - $ 74,999	19,886	$ 1,181,860,261	$ 218,277,319	$ 199,251,074	$ 764,627,260	$ 52,986,257.29
$ 75,000 - $ 99,999	5,626	$ 481,340,821	$ 104,843,839	$ 79,665,368	$ 297,040,060	$ 23,129,886.77
$100,000 AND OVER	7,004	$ 1,687,948,049	$ 508,726,019	$ 261,969,509	$ 922,382,448	$ 67,664,411.38
NO AGI	41	$ 0	$ 1,256,623-	$ 233,380	$ 799,570	$ 170,709.57
TOTALS	694,789	$ 15,706,429,055	$ 2,287,267,383	$ 2,842,571,092	$ 10,583,830,246	$542,612,532.19

TABLE 14

TOTAL NO-PAY RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	48,205	$ 78,237,270	$ 975,402	$ 29,528,343	$ 54,546,564	$ .00
$ 3,000 - $ 3,999	10,187	$ 35,404,583	$ 1,872,944	$ 18,613,892	$ 17,638,568	$ .00
$ 4,000 - $ 4,999	7,733	$ 34,615,425	$ 2,071,628	$ 20,337,594	$ 14,979,807	$ .00
$ 5,000 - $ 5,999	8,317	$ 45,547,473	$ 3,067,003	$ 34,332,251	$ 14,333,528	$ .00
$ 6,000 - $ 6,999	5,958	$ 38,550,661	$ 3,219,084	$ 30,331,323	$ 10,645,529	$ .00
$ 7,000 - $ 7,999	4,282	$ 31,991,902	$ 2,930,736	$ 26,119,151	$ 7,894,649	$ .00
$ 8,000 - $ 8,999	3,086	$ 26,140,298	$ 2,783,837	$ 21,866,863	$ 5,730,299	$ .00
$ 9,000 - $ 9,999	2,301	$ 21,828,860	$ 2,505,523	$ 18,271,409	$ 4,420,411	$ .00
$ 10,000 - $ 11,999	3,103	$ 33,854,191	$ 4,359,798	$ 29,246,912	$ 6,082,608	$ .00
$ 12,000 - $ 13,999	1,992	$ 25,748,345	$ 3,677,947	$ 21,371,327	$ 4,409,801	$ .00
$ 14,000 - $ 15,999	1,334	$ 19,933,436	$ 2,648,422	$ 15,306,557	$ 3,999,277	$ .00
$ 16,000 - $ 17,999	971	$ 16,431,816	$ 2,908,346	$ 12,165,193	$ 3,398,854	$ .00
$ 18,000 - $ 19,999	641	$ 12,154,318	$ 2,019,572	$ 8,237,088	$ 2,959,312	$ .00
$ 20,000 - $ 21,999	434	$ 9,093,520	$ 1,945,440	$ 5,624,495	$ 2,545,685	$ .00
$ 22,000 - $ 24,999	446	$ 10,466,636	$ 2,568,049	$ 5,605,032	$ 3,270,778	$ .00
$ 25,000 - $ 29,999	485	$ 13,162,737	$ 3,361,564	$ 7,230,202	$ 4,154,968	$ .00
$ 30,000 - $ 34,999	293	$ 9,436,014	$ 2,326,173	$ 4,112,943	$ 3,639,759	$ .00
$ 35,000 - $ 39,999	220	$ 8,244,760	$ 2,615,435	$ 4,015,477	$ 2,853,361	$ .00
$ 40,000 - $ 49,999	248	$ 11,017,098	$ 3,556,541	$ 4,485,868	$ 4,085,672	$ .00
$ 50,000 - $ 74,999	276	$ 16,826,865	$ 5,995,616	$ 7,172,994	$ 5,796,348	$ .00
$ 75,000 - $ 99,999	115	$ 9,945,664	$ 4,407,753	$ 3,894,766	$ 2,854,178	$ .00
$100,000 AND OVER	217	$ 65,356,811	$ 36,861,593	$ 26,381,556	$ 21,283,481	$ .00
NO AGI	4,614	$ 0	$ 3,649,819	$ 19,023,988	$ 142,064	$ .00
TOTALS	105,458	$ 573,988,683	$ 102,328,225	$ 373,275,224	$ 201,665,501	$ .00

TABLE 15

TOTAL SINGLE RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	1,359	$ 2,237,659	$ 238,712	$ 4,017,494	$ 747,059	$ 2,304.79
$ 3,000 - $ 3,999	975	$ 3,450,620	$ 187,528	$ 3,350,137	$ 1,297,687	$ 3,862.80
$ 4,000 - $ 4,999	1,769	$ 8,063,346	$ 350,749	$ 5,850,522	$ 3,600,880	$ 11,015.53
$ 5,000 - $ 5,999	5,180	$ 28,518,415	$ 1,301,881	$ 17,603,684	$ 13,328,617	$ 99,064.01
$ 6,000 - $ 6,999	5,231	$ 33,968,940	$ 1,918,495	$ 18,824,690	$ 16,895,086	$ 199,368.20
$ 7,000 - $ 7,999	4,923	$ 36,881,870	$ 2,369,572	$ 18,435,692	$ 19,157,461	$ 306,301.67
$ 8,000 - $ 8,999	4,751	$ 40,361,890	$ 2,882,782	$ 18,602,360	$ 21,558,729	$ 421,208.06
$ 9,000 - $ 9,999	4,707	$ 44,703,663	$ 3,525,613	$ 18,577,274	$ 24,879,078	$ 579,187.84
$ 10,000 - $ 11,999	9,011	$ 99,038,522	$ 8,536,000	$ 36,153,350	$ 57,740,035	$ 1,582,265.19
$ 12,000 - $ 13,999	8,956	$ 116,466,908	$ 10,757,002	$ 35,329,193	$ 72,079,940	$ 2,349,203.56
$ 14,000 - $ 15,999	8,732	$ 130,943,909	$ 13,315,896	$ 34,288,379	$ 84,336,120	$ 3,125,540.83
$ 16,000 - $ 17,999	8,293	$ 140,871,252	$ 15,883,741	$ 33,644,064	$ 92,064,338	$ 3,686,567.74
$ 18,000 - $ 19,999	7,856	$ 149,131,495	$ 17,816,249	$ 31,993,899	$ 99,655,212	$ 4,306,969.35
$ 20,000 - $ 21,999	7,476	$ 156,876,249	$ 19,979,664	$ 31,410,892	$ 105,800,518	$ 4,808,325.45
$ 22,000 - $ 24,999	8,885	$ 208,295,165	$ 28,120,805	$ 39,660,001	$ 140,840,371	$ 6,803,438.42
$ 25,000 - $ 29,999	10,985	$ 300,144,937	$ 44,200,230	$ 52,812,042	$ 203,860,567	$ 10,611,479.73
$ 30,000 - $ 34,999	6,639	$ 214,464,368	$ 34,194,763	$ 35,256,204	$ 145,325,236	$ 8,116,465.07
$ 35,000 - $ 39,999	3,740	$ 139,468,652	$ 24,044,235	$ 22,595,933	$ 93,232,917	$ 5,468,612.51
$ 40,000 - $ 49,999	3,569	$ 158,037,740	$ 29,295,549	$ 25,395,838	$ 103,688,214	$ 6,468,239.13
$ 50,000 - $ 74,999	2,608	$ 155,533,294	$ 32,848,282	$ 23,531,124	$ 99,695,971	$ 7,050,919.04
$ 75,000 - $ 99,999	716	$ 61,137,340	$ 15,550,729	$ 8,540,039	$ 37,189,104	$ 2,895,211.72
$100,000 AND OVER	807	$ 212,695,822	$ 75,769,468	$ 31,549,753	$ 112,397,917	$ 7,632,502.91
NO AGI	836	$ 0	$ 157,048-	$ 2,607,921	$ 724,096	$ 92,820.99
TOTALS	118,004	$ 2,441,292,056	$ 382,930,897	$ 550,030,485	$ 1,550,095,153	$ 76,620,874.54

TABLE 16

TOTAL MARRIED JOINT RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	1,016	$ 1,614,364	$ 20,108	$ 4,250,370	$ 282,558	$ 3,488.00
$ 3,000 - $ 3,999	586	$ 2,066,294	$ 35,415	$ 2,583,812	$ 434,868	$ 2,379.81
$ 4,000 - $ 4,999	966	$ 4,396,493	$ 327,414	$ 3,652,516	$ 1,481,313	$ 11,227.42
$ 5,000 - $ 5,999	3,690	$ 20,386,367	$ 537,095	$ 14,540,954	$ 7,521,963	$ 38,576.02
$ 6,000 - $ 6,999	3,872	$ 25,175,543	$ 955,155	$ 15,847,692	$ 10,181,630	$ 70,738.97
$ 7,000 - $ 7,999	3,923	$ 29,402,965	$ 1,283,357	$ 17,203,258	$ 12,719,634	$ 110,353.44
$ 8,000 - $ 8,999	3,579	$ 30,422,563	$ 1,476,426	$ 16,387,423	$ 13,971,753	$ 177,067.58
$ 9,000 - $ 9,999	3,299	$ 31,324,311	$ 1,686,607	$ 15,286,155	$ 15,395,490	$ 253,554.25
$ 10,000 - $ 11,999	6,073	$ 66,717,863	$ 4,110,203	$ 29,903,931	$ 34,929,443	$ 756,496.52
$ 12,000 - $ 13,999	5,581	$ 72,511,892	$ 5,209,154	$ 28,578,312	$ 40,375,838	$ 1,126,107.78
$ 14,000 - $ 15,999	5,351	$ 80,234,426	$ 5,570,210	$ 27,760,490	$ 47,867,369	$ 1,572,606.10
$ 16,000 - $ 17,999	5,313	$ 90,372,555	$ 7,370,804	$ 29,210,412	$ 55,034,954	$ 2,028,044.11
$ 18,000 - $ 19,999	5,433	$ 103,217,275	$ 8,531,163	$ 29,766,119	$ 65,600,691	$ 2,625,900.96
$ 20,000 - $ 21,999	5,391	$ 113,191,424	$ 9,891,635	$ 30,512,896	$ 73,418,989	$ 3,110,282.51
$ 22,000 - $ 24,999	8,352	$ 196,303,310	$ 18,370,402	$ 47,928,138	$ 130,653,404	$ 5,942,023.56
$ 25,000 - $ 29,999	13,845	$ 380,134,125	$ 38,886,685	$ 83,931,342	$ 258,162,785	$ 12,826,477.85
$ 30,000 - $ 34,999	11,760	$ 381,104,290	$ 43,420,424	$ 76,959,252	$ 261,269,883	$ 14,017,960.39
$ 35,000 - $ 39,999	8,602	$ 321,071,506	$ 40,205,486	$ 63,911,845	$ 217,725,156	$ 12,259,295.12
$ 40,000 - $ 49,999	9,708	$ 430,667,338	$ 60,654,066	$ 83,906,744	$ 287,204,986	$ 16,865,168.15
$ 50,000 - $ 74,999	7,636	$ 452,909,986	$ 75,325,563	$ 91,725,493	$ 287,348,645	$ 17,275,015.99
$ 75,000 - $ 99,999	2,113	$ 180,652,215	$ 37,344,287	$ 36,715,849	$ 107,687,423	$ 6,852,484.77
$100,000 AND OVER	2,506	$ 690,665,764	$ 222,141,935	$ 136,669,622	$ 347,467,739	$ 18,537,343.79
NO AGI	3,175	$ 0	$ 2,542,995	$ 15,623,803	$ 23,726	$ 75,664.95
TOTALS	121,770	$ 3,704,542,869	$ 585,896,289	$ 902,856,428	$ 2,276,760,240	$116,538,258.04

TABLE 17

TOTAL MARRIED SEPARATE RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	51,479	$ 89,145,519	$ 388,643-	$ 23,603,943	$ 67,080,870	$ 83,520.28
$ 3,000 - $ 3,999	22,374	$ 78,398,774	$ 1,884,542	$ 21,782,013	$ 55,111,312	$ 253,030.99
$ 4,000 - $ 4,999	23,031	$ 103,643,054	$ 3,780,292	$ 28,270,720	$ 71,830,791	$ 587,385.54
$ 5,000 - $ 5,999	22,734	$ 124,914,075	$ 5,865,211	$ 32,775,103	$ 86,[illegible]69,173	$ 1,093,358.54
$ 6,000 - $ 6,999	21,497	$ 139,613,864	$ 7,945,971	$ 34,748,782	$ 97,184,262	$ 1,651,922.03
$ 7,000 - $ 7,999	20,361	$ 152,543,574	$ 9,778,383	$ 36,803,429	$ 106,177,563	$ 2,175,935.56
$ 8,000 - $ 8,999	19,532	$ 165,926,169	$ 11,661,235	$ 37,871,330	$ 116,554,774	$ 2,752,436.03
$ 9,000 - $ 9,999	19,107	$ 181,403,396	$ 13,723,577	$ 40,087,927	$ 127,666,983	$ 3,340,264.40
$ 10,000 - $ 11,999	37,574	$ 413,093,274	$ 34,577,951	$ 85,950,046	$ 292,793,588	$ 8,688,409.60
$ 12,000 - $ 13,999	36,134	$ 469,353,478	$ 43,593,794	$ 92,993,546	$ 333,229,545	$ 11,341,261.17
$ 14,000 - $ 15,999	34,070	$ 510,869,892	$ 51,661,940	$ 95,726,408	$ 363,607,372	$ 13,705,364.64
$ 16,000 - $ 17,999	33,682	$ 572,478,775	$ 61,519,517	$ 102,429,938	$ 408,691,158	$ 16,771,952.77
$ 18,000 - $ 19,999	31,936	$ 606,344,239	$ 68,432,296	$ 106,039,040	$ 431,982,665	$ 18,864,876.02
$ 20,000 - $ 21,999	29,135	$ 611,193,777	$ 73,082,439	$ 104,687,990	$ 433,503,026	$ 19,954,029.21
$ 22,000 - $ 24,999	36,863	$ 864,329,847	$ 109,197,554	$ 144,074,077	$ 611,140,954	$ 29,780,760.42
$ 25,000 - $ 29,999	45,922	$ 1,254,597,182	$ 171,414,228	$ 200,350,937	$ 882,920,999	$ 46,624,564.95
$ 30,000 - $ 34,999	28,002	$ 903,789,713	$ 133,677,423	$ 140,373,735	$ 629,750,566	$ 36,127,386.66
$ 35,000 - $ 39,999	15,470	$ 576,156,260	$ 91,668,727	$ 88,449,896	$ 396,156,905	$ 24,125,050.44
$ 40,000 - $ 49,999	14,188	$ 627,103,901	$ 107,552,861	$ 95,311,512	$ 424,297,060	$ 27,992,589.51
$ 50,000 - $ 74,999	9,918	$ 590,243,846	$ 116,099,090	$ 91,167,451	$ 383,378,992	$ 28,660,322.26
$ 75,000 - $ 99,999	2,912	$ 249,496,930	$ 56,356,576	$ 38,304,246	$ 155,017,711	$ 13,382,190.28
$100,000 AND OVER	3,908	$ 849,943,274	$ 247,676,209	$ 120,131,690	$ 483,800,273	$ 41,494,564.68
NO AGI	644	$ 0	$ 7,249	$ 1,025,644	$ 193,812	$ 2,223.63
TOTALS	560,473	$ 10,134,582,813	$ 1,420,768,422	$ 1,762,959,403	$ 6,958,640,354	$349,453,399.61

TABLE 18

TOTAL RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	120,646	$ 214,652,139	$ 2,531,264	$ 32,137,225	$ 181,142,082	$ 99,942.79
$ 3,000 - $ 3,999	55,460	$ 193,918,557	$ 5,320,446	$ 28,451,024	$ 160,585,396	$ 587,406.78
$ 4,000 - $ 4,999	54,373	$ 244,550,437	$ 7,660,142	$ 35,560,601	$ 201,299,229	$ 1,194,490.25
$ 5,000 - $ 5,999	42,814	$ 235,127,866	$ 11,849,573	$ 33,497,710	$ 189,458,006	$ 2,726,541.93
$ 6,000 - $ 6,999	39,295	$ 255,068,855	$ 15,659,589	$ 35,985,657	$ 203,649,679	$ 3,903,160.84
$ 7,000 - $ 7,999	37,346	$ 279,986,323	$ 18,526,508	$ 39,176,016	$ 221,917,686	$ 5,026,342.77
$ 8,000 - $ 8,999	36,588	$ 310,878,427	$ 22,751,233	$ 42,676,084	$ 245,050,727	$ 6,209,884.99
$ 9,000 - $ 9,999	33,974	$ 322,397,165	$ 25,634,288	$ 41,458,411	$ 254,836,613	$ 7,126,941.10
$ 10,000 - $ 11,999	60,084	$ 659,152,668	$ 58,282,286	$ 75,804,873	$ 524,232,357	$ 16,724,548.11
$ 12,000 - $ 13,999	50,830	$ 659,119,396	$ 64,867,276	$ 67,311,792	$ 526,102,423	$ 19,247,426.36
$ 14,000 - $ 15,999	42,209	$ 632,012,305	$ 67,547,631	$ 59,338,759	$ 504,442,064	$ 20,397,941.56
$ 16,000 - $ 17,999	35,651	$ 604,946,312	$ 69,244,906	$ 53,516,538	$ 481,543,755	$ 20,882,745.45
$ 18,000 - $ 19,999	29,460	$ 558,565,133	$ 67,740,772	$ 47,666,142	$ 442,575,204	$ 20,273,052.65
$ 20,000 - $ 21,999	22,249	$ 466,226,075	$ 59,385,145	$ 39,398,399	$ 366,966,080	$ 17,694,531.43
$ 22,000 - $ 24,999	24,174	$ 565,361,613	$ 76,109,736	$ 46,083,381	$ 442,690,061	$ 22,457,228.43
$ 25,000 - $ 29,999	23,478	$ 638,845,985	$ 92,201,054	$ 47,788,956	$ 498,227,441	$ 27,036,915.76
$ 30,000 - $ 34,999	10,908	$ 350,744,604	$ 54,926,566	$ 22,669,825	$ 272,845,660	$ 16,045,238.99
$ 35,000 - $ 39,999	5,043	$ 187,420,491	$ 31,638,772	$ 10,566,377	$ 145,178,365	$ 9,172,694.78
$ 40,000 - $ 49,999	3,708	$ 163,145,153	$ 30,244,279	$ 7,468,537	$ 125,415,942	$ 8,467,687.48
$ 50,000 - $ 74,999	1,962	$ 114,473,029	$ 23,373,754	$ 3,792,283	$ 87,521,291	$ 6,620,032.94
$ 75,000 - $ 99,999	333	$ 28,385,259	$ 6,841,506	$ 591,126	$ 21,035,846	$ 1,822,474.04
$100,000 AND OVER	269	$ 101,989,390	$ 38,816,005	$ 491,120	$ 63,530,819	$ 2,026,038.55
NO AGI	37,100	$ 0	$ 636,462	$ 2,456,722	$ 313,827	$ 239,051.83
TOTALS	767,954	$ 7,786,966,582	$ 851,789,193	$ 773,887,558	$ 6,160,560,553	$235,982,319.81

TABLE 19

TOTAL PAY RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	5,393	$ 14,458,653	$ 539,282-	$ 2,247,676	$ 12,738,862	$ 99,942.79
$ 3,000 - $ 3,999	30,236	$ 106,250,216	$ 2,938,695	$ 15,535,680	$ 87,678,002	$ 587,406.78
$ 4,000 - $ 4,999	29,768	$ 133,745,484	$ 5,255,594	$ 19,258,010	$ 108,992,578	$ 1,194,490.25
$ 5,000 - $ 5,999	41,633	$ 228,745,994	$ 10,545,847	$ 32,706,313	$ 185,045,431	$ 2,726,541.93
$ 6,000 - $ 6,999	38,671	$ 251,036,186	$ 14,099,981	$ 35,508,852	$ 200,967,811	$ 3,903,160.84
$ 7,000 - $ 7,999	36,914	$ 276,753,732	$ 17,834,095	$ 38,777,313	$ 219,666,224	$ 5,026,342.77
$ 8,000 - $ 8,999	36,208	$ 307,657,039	$ 22,103,997	$ 42,277,228	$ 242,778,258	$ 6,209,884.99
$ 9,000 - $ 9,999	33,694	$ 319,742,374	$ 25,169,812	$ 41,143,095	$ 252,945,023	$ 7,126,941.10
$ 10,000 - $ 11,999	59,729	$ 655,273,959	$ 57,535,963	$ 75,389,793	$ 521,446,359	$ 16,724,548.11
$ 12,000 - $ 13,999	50,585	$ 655,960,245	$ 64,256,638	$ 67,010,334	$ 523,824,057	$ 19,247,426.36
$ 14,000 - $ 15,999	41,990	$ 628,717,045	$ 66,827,315	$ 59,060,398	$ 502,057,633	$ 20,397,941.56
$ 16,000 - $ 17,999	35,494	$ 602,285,646	$ 68,679,239	$ 53,301,805	$ 479,615,672	$ 20,882,745.45
$ 18,000 - $ 19,999	29,329	$ 556,070,200	$ 67,191,725	$ 47,475,820	$ 440,780,814	$ 20,273,052.65
$ 20,000 - $ 21,999	22,168	$ 464,528,291	$ 59,051,789	$ 39,270,112	$ 365,696,657	$ 17,694,531.43
$ 22,000 - $ 24,999	24,067	$ 562,848,852	$ 75,361,460	$ 45,916,643	$ 440,970,624	$ 22,457,228.43
$ 25,000 - $ 29,999	23,351	$ 635,366,879	$ 91,569,462	$ 47,536,220	$ 495,614,596	$ 27,036,915.76
$ 30,000 - $ 34,999	10,839	$ 348,531,236	$ 54,396,479	$ 22,532,655	$ 271,248,877	$ 16,045,238.99
$ 35,000 - $ 39,999	5,013	$ 186,311,400	$ 31,242,879	$ 10,506,297	$ 144,403,477	$ 9,172,694.78
$ 40,000 - $ 49,999	3,668	$ 161,358,928	$ 29,624,461	$ 7,393,094	$ 124,204,422	$ 8,467,687.48
$ 50,000 - $ 74,999	1,931	$ 112,661,293	$ 22,446,916	$ 3,734,682	$ 86,462,533	$ 6,620,032.94
$ 75,000 - $ 99,999	327	$ 27,869,029	$ 6,469,049	$ 583,800	$ 20,845,750	$ 1,822,474.04
$100,000 AND OVER	248	$ 93,121,493	$ 33,859,714	$ 460,520	$ 58,898,266	$ 2,026,038.55
NO AGI	104	$ 0	$ 129,638-	$ 35,479	$ 61,192	$ 239,051.83
TOTALS	561,360	$ 7,329,294,174	$ 825,792,190	$ 707,661,819	$ 5,786,943,118	$235,982,319.81

TABLE 20

TOTAL NO-PAY RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	115,253	$ 200,193,486	$ 3,070,546	$ 29,889,549	$ 168,403,220	$ .00
$ 3,000 - $ 3,999	25,224	$ 87,668,341	$ 2,381,751	$ 12,915,344	$ 72,907,394	$ .00
$ 4,000 - $ 4,999	24,605	$ 110,804,953	$ 2,404,548	$ 16,302,591	$ 92,306,651	$ .00
$ 5,000 - $ 5,999	1,181	$ 6,381,872	$ 1,303,726	$ 791,397	$ 4,412,575	$ .00
$ 6,000 - $ 6,999	624	$ 4,032,669	$ 1,559,608	$ 476,805	$ 2,681,868	$ .00
$ 7,000 - $ 7,999	432	$ 3,232,591	$ 692,413	$ 398,703	$ 2,251,462	$ .00
$ 8,000 - $ 8,999	380	$ 3,221,388	$ 647,236	$ 398,856	$ 2,272,469	$ .00
$ 9,000 - $ 9,999	280	$ 2,654,791	$ 464,476	$ 315,316	$ 1,891,590	$ .00
$ 10,000 - $ 11,999	355	$ 3,878,709	$ 746,323	$ 415,080	$ 2,785,998	$ .00
$ 12,000 - $ 13,999	245	$ 3,159,151	$ 610,638	$ 301,458	$ 2,278,366	$ .00
$ 14,000 - $ 15,999	219	$ 3,295,260	$ 720,316	$ 278,361	$ 2,384,431	$ .00
$ 16,000 - $ 17,999	157	$ 2,660,666	$ 565,667	$ 214,733	$ 1,928,083	$ .00
$ 18,000 - $ 19,999	131	$ 2,494,933	$ 549,047	$ 190,322	$ 1,794,390	$ .00
$ 20,000 - $ 21,999	81	$ 1,697,784	$ 333,356	$ 128,287	$ 1,269,423	$ .00
$ 22,000 - $ 24,999	107	$ 2,512,761	$ 748,276	$ 166,738	$ 1,719,437	$ .00
$ 25,000 - $ 29,999	127	$ 3,479,106	$ 631,592	$ 252,736	$ 2,612,845	$ .00
$ 30,000 - $ 34,999	69	$ 2,212,768	$ 530,087	$ 137,170	$ 1,596,783	$ .00
$ 35,000 - $ 39,999	30	$ 1,109,091	$ 395,893	$ 60,080	$ 774,888	$ .00
$ 40,000 - $ 49,999	40	$ 1,786,225	$ 619,818	$ 75,443	$ 1,211,520	$ .00
$ 50,000 - $ 74,999	31	$ 1,811,736	$ 926,838	$ 57,601	$ 1,058,758	$ .00
$ 75,000 - $ 99,999	6	$ 516,230	$ 372,457	$ 7,326	$ 190,096	$ .00
$100,000 AND OVER	21	$ 8,867,897	$ 4,956,291	$ 30,600	$ 4,632,553	$ .00
NO AGI	36,996	$ 0	$ 766,100	$ 2,421,243	$ 252,635	$ .00
TOTALS	206,594	$ 457,672,408	$ 25,997,003	$ 66,225,739	$ 373,617,435	$ .00

TABLE 21

TOTAL SINGLE RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	82,397	$ 143,476,587	$ 1,918,940	$ 21,309,596	$ 120,569,860	$ 17,399.94
$ 3,000 - $ 3,999	34,073	$ 118,993,273	$ 3,594,373	$ 17,366,937	$ 98,343,841	$ 378,476.12
$ 4,000 - $ 4,999	31,975	$ 143,721,219	$ 4,719,114	$ 20,854,611	$ 118,134,755	$ 659,984.08
$ 5,000 - $ 5,999	24,340	$ 133,578,154	$ 7,238,350	$ 18,950,763	$ 107,208,665	$ 1,623,620.79
$ 6,000 - $ 6,999	21,541	$ 139,751,961	$ 9,550,907	$ 19,613,804	$ 110,995,583	$ 2,208,701.60
$ 7,000 - $ 7,999	19,904	$ 149,191,275	$ 10,603,338	$ 20,767,742	$ 117,590,785	$ 2,737,297.83
$ 8,000 - $ 8,999	18,940	$ 160,883,816	$ 12,769,060	$ 21,993,139	$ 125,915,975	$ 3,256,529.53
$ 9,000 - $ 9,999	17,116	$ 162,359,123	$ 14,004,885	$ 20,725,471	$ 127,391,438	$ 3,631,787.76
$ 10,000 - $ 11,999	29,237	$ 320,543,283	$ 30,420,095	$ 36,221,651	$ 253,514,712	$ 8,218,995.20
$ 12,000 - $ 13,999	23,941	$ 310,355,421	$ 32,749,089	$ 30,592,966	$ 246,626,375	$ 9,144,047.21
$ 14,000 - $ 15,999	18,839	$ 281,972,756	$ 32,576,497	$ 24,779,601	$ 224,275,411	$ 9,181,004.15
$ 16,000 - $ 17,999	14,716	$ 249,499,558	$ 31,509,656	$ 19,952,780	$ 197,766,454	$ 8,663,308.38
$ 18,000 - $ 19,999	11,480	$ 217,627,956	$ 29,477,812	$ 16,006,135	$ 171,922,905	$ 7,949,525.30
$ 20,000 - $ 21,999	8,174	$ 171,156,917	$ 24,679,548	$ 11,795,331	$ 134,527,991	$ 6,364,462.82
$ 22,000 - $ 24,999	7,718	$ 180,330,357	$ 27,863,751	$ 11,555,467	$ 140,771,949	$ 7,210,748.81
$ 25,000 - $ 29,999	6,378	$ 173,138,610	$ 28,753,808	$ 9,623,117	$ 134,602,515	$ 7,366,548.44
$ 30,000 - $ 34,999	2,792	$ 89,650,405	$ 16,143,716	$ 4,128,035	$ 69,315,522	$ 4,126,670.50
$ 35,000 - $ 39,999	1,246	$ 46,303,883	$ 8,817,051	$ 1,794,350	$ 35,663,505	$ 2,289,334.19
$ 40,000 - $ 49,999	883	$ 38,858,129	$ 8,267,700	$ 1,237,561	$ 29,330,981	$ 2,036,305.72
$ 50,000 - $ 74,999	479	$ 28,022,772	$ 6,553,567	$ 645,962	$ 20,889,667	$ 1,627,953.48
$ 75,000 - $ 99,999	75	$ 6,346,706	$ 1,672,764	$ 94,800	$ 4,630,757	$ 405,842.01
$100,000 AND OVER	48	$ 11,206,829	$ 4,506,735	$ 61,200	$ 6,638,249	$ 549,864.44
NO AGI	9,861	$ 0	$ 78,122	$ 331,227	$ 110,439	$ 50,758.43
TOTALS	386,153	$ 3,276,968,990	$ 348,468,878	$ 330,402,246	$ 2,596,738,334	$ 89,899,166.73

TABLE 22

TOTAL MARRIED JOINT RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	13,622	$ 22,541,590	$ 146,178	$ 3,554,141	$ 19,413,302	$ 47,868.08
$ 3,000 - $ 3,999	6,528	$ 22,943,008	$ 248,050	$ 3,484,658	$ 19,384,701	$ 11,144.20
$ 4,000 - $ 4,999	7,733	$ 34,887,862	$ 412,087	$ 5,193,822	$ 29,354,703	$ 16,428.29
$ 5,000 - $ 5,999	4,196	$ 23,055,145	$ 699,584	$ 3,369,187	$ 18,993,435	$ 170,060.49
$ 6,000 - $ 6,999	3,905	$ 25,354,625	$ 800,262	$ 3,684,895	$ 20,827,638	$ 309,691.23
$ 7,000 - $ 7,999	3,736	$ 28,038,056	$ 1,045,068	$ 4,049,752	$ 22,893,433	$ 445,152.62
$ 8,000 - $ 8,999	4,027	$ 34,228,945	$ 1,459,931	$ 4,922,263	$ 27,825,148	$ 624,640.18
$ 9,000 - $ 9,999	3,908	$ 37,106,849	$ 1,786,166	$ 5,299,029	$ 29,964,196	$ 765,798.70
$ 10,000 - $ 11,999	7,328	$ 80,603,825	$ 4,374,136	$ 11,432,454	$ 64,672,341	$ 1,895,479.52
$ 12,000 - $ 13,999	7,188	$ 93,429,879	$ 6,072,540	$ 13,101,320	$ 74,118,913	$ 2,503,789.20
$ 14,000 - $ 15,999	7,374	$ 110,583,170	$ 8,013,138	$ 15,375,930	$ 87,063,175	$ 3,312,831.89
$ 16,000 - $ 17,999	7,395	$ 125,730,483	$ 10,240,054	$ 17,325,022	$ 98,035,883	$ 4,017,076.19
$ 18,000 - $ 19,999	7,222	$ 137,098,793	$ 11,999,282	$ 18,753,917	$ 106,191,782	$ 4,615,925.61
$ 20,000 - $ 21,999	6,556	$ 137,607,609	$ 13,145,896	$ 18,583,641	$ 105,714,229	$ 4,843,471.64
$ 22,000 - $ 24,999	8,308	$ 194,575,826	$ 20,411,032	$ 24,752,458	$ 149,256,750	$ 7,241,503.14
$ 25,000 - $ 29,999	9,833	$ 268,215,488	$ 31,804,390	$ 29,446,835	$ 206,673,849	$ 10,820,345.43
$ 30,000 - $ 34,999	4,905	$ 157,717,806	$ 21,164,477	$ 14,691,342	$ 121,700,363	$ 6,883,799.19
$ 35,000 - $ 39,999	2,352	$ 87,385,670	$ 12,820,893	$ 7,039,440	$ 67,460,298	$ 4,086,598.87
$ 40,000 - $ 49,999	1,587	$ 69,632,648	$ 11,484,642	$ 4,747,333	$ 53,436,126	$ 3,328,048.46
$ 50,000 - $ 74,999	769	$ 44,522,611	$ 8,094,728	$ 2,290,721	$ 34,224,585	$ 2,333,092.23
$ 75,000 - $ 99,999	107	$ 9,110,327	$ 2,088,001	$ 315,126	$ 6,743,980	$ 509,160.29
$100,000 AND OVER	99	$ 28,417,929	$ 9,025,630	$ 284,720	$ 19,944,461	$ 601,912.94
NO AGI	26,188	$ 0	$ 570,100	$ 1,968,892	$ 142,423	$ 187,621.16
TOTALS	144,866	$ 1,772,788,144	$ 177,906,265	$ 213,666,898	$ 1,384,035,714	$ 59,571,439.55

TABLE 23

TOTAL MARRIED SEPARATE RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL ADJUSTED CROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	24,627	$ 48,633,962	$ 466,146	$ 7,273,488	$ 41,158,920	$ 34,674.77
$ 3,000 - $ 3,999	14,859	$ 51,982,276	$ 1,478,023	$ 7,599,429	$ 42,856,854	$ 197,786.46
$ 4,000 - $ 4,999	14,665	$ 65,941,356	$ 2,528,941	$ 9,512,168	$ 53,809,771	$ 518,077.88
$ 5,000 - $ 5,999	14,278	$ 78,494,567	$ 3,911,639	$ 11,177,760	$ 63,255,906	$ 932,860.65
$ 6,000 - $ 6,999	13,849	$ 89,962,269	$ 5,308,420	$ 12,686,958	$ 71,826,458	$ 1,384,768.01
$ 7,000 - $ 7,999	13,706	$ 102,756,992	$ 6,878,102	$ 14,358,522	$ 81,433,468	$ 1,843,892.32
$ 8,000 - $ 8,999	13,621	$ 115,765,666	$ 8,522,242	$ 15,760,682	$ 91,309,604	$ 2,328,715.28
$ 9,000 - $ 9,999	12,950	$ 122,931,193	$ 9,843,237	$ 15,433,911	$ 97,480,979	$ 2,729,354.64
$ 10,000 - $ 11,999	23,519	$ 258,005,560	$ 23,488,055	$ 28,150,768	$ 206,045,304	$ 6,610,073.39
$ 12,000 - $ 13,999	19,701	$ 255,334,096	$ 26,045,647	$ 23,617,506	$ 205,357,135	$ 7,599,589.95
$ 14,000 - $ 15,999	15,996	$ 239,456,379	$ 26,957,996	$ 19,183,228	$ 193,103,478	$ 7,904,105.52
$ 16,000 - $ 17,999	13,540	$ 229,716,271	$ 27,495,196	$ 16,238,736	$ 185,741,418	$ 8,202,360.88
$ 18,000 - $ 19,999	10,758	$ 203,838,384	$ 26,263,678	$ 12,906,090	$ 164,460,517	$ 7,707,601.74
$ 20,000 - $ 21,999	7,519	$ 157,461,549	$ 21,559,701	$ 9,019,427	$ 126,723,860	$ 6,286,596.97
$ 22,000 - $ 24,999	8,148	$ 190,455,430	$ 27,834,953	$ 9,775,456	$ 152,661,362	$ 8,004,976.48
$ 25,000 - $ 29,999	7,267	$ 197,491,887	$ 31,642,856	$ 8,719,004	$ 156,951,077	$ 8,850,021.89
$ 30,000 - $ 34,999	3,211	$ 103,375,793	$ 17,618,373	$ 3,850,448	$ 81,829,775	$ 5,034,769.30
$ 35,000 - $ 39,999	1,445	$ 53,730,938	$ 10,000,828	$ 1,732,587	$ 42,054,562	$ 2,796,761.72
$ 40,000 - $ 49,999	1,238	$ 54,654,376	$ 10,491,937	$ 1,483,643	$ 42,648,835	$ 3,103,333.30
$ 50,000 - $ 74,999	714	$ 41,927,646	$ 8,725,459	$ 855,600	$ 32,407,039	$ 2,658,987.23
$ 75,000 - $ 99,999	151	$ 12,928,226	$ 3,080,741	$ 181,200	$ 9,661,109	$ 907,471.74
$100,000 AND OVER	122	$ 62,364,632	$ 25,283,640	$ 145,200	$ 36,948,109	$ 874,261.17
NO AGI	1,051	$ 0	$ 11,760-	$ 156,603	$ 60,965	$ 672.24
TOTALS	236,935	$ 2,737,209,448	$ 325,414,050	$ 229,818,414	$ 2,179,786,505	$ 86,511,713.53

TABLE 24

CHARITABLE CONTRIBUTIONS FOR NONITEMIZERS
TOTAL RETURNS BY ADJUSTED GROSS INCOME

ADJUSTED GROSS INCOME BRACKETS	NO OF RETURNS	STANDARD DEDUCTIONS	NO OF CHARITABLE	CHARITABLE CONTRIBUTIONS
$ 1 - $ 2,999	120,646	$ 32,137,225	13,361	$ 294,812
$ 3,000 - $ 3,999	55,460	$ 28,451,024	10,491	$ 276,782
$ 4,000 - $ 4,999	54,373	$ 35,560,601	11,329	$ 331,075
$ 5,000 - $ 5,999	42,814	$ 33,497,710	13,921	$ 462,557
$ 6,000 - $ 6,999	39,295	$ 35,985,657	13,767	$ 468,274
$ 7,000 - $ 7,999	37,346	$ 39,176,016	13,856	$ 479,574
$ 8,000 - $ 8,999	36,588	$ 42,676,084	14,343	$ 501,382
$ 9,000 - $ 9,999	33,974	$ 41,458,411	13,759	$ 487,357
$ 10,000 - $ 11,999	60,084	$ 75,804,873	25,813	$ 927,059
$ 12,000 - $ 13,999	50,830	$ 67,311,792	23,169	$ 872,205
$ 14,000 - $ 15,999	42,209	$ 59,338,759	20,152	$ 773,725
$ 16,000 - $ 17,999	35,651	$ 53,516,538	17,510	$ 690,136
$ 18,000 - $ 19,999	29,460	$ 47,666,142	15,061	$ 623,542
$ 20,000 - $ 21,999	22,249	$ 39,398,399	11,951	$ 510,913
$ 22,000 - $ 24,999	24,174	$ 46,083,381	13,538	$ 601,647
$ 25,000 - $ 29,999	23,478	$ 47,788,956	13,854	$ 648,562
$ 30,000 - $ 34,999	10,908	$ 22,669,825	7,028	$ 354,806
$ 35,000 - $ 39,999	5,043	$ 10,566,377	3,414	$ 179,326
$ 40,000 - $ 49,999	3,708	$ 7,468,537	2,535	$ 137,901
$ 50,000 - $ 74,999	1,962	$ 3,792,283	1,321	$ 75,093
$ 75,000 - $ 99,999	333	$ 591,126	204	$ 11,427
$100,000 AND OVER	269	$ 491,120	112	$ 6,407
NO AGI	37,100	$ 2,456,722	483	$ 26,803
TOTALS	767,954	$ 773,887,558	260,912	$ 9,741,365

TABLE 25

TOTAL PAY AND NO-PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	53,455	$ 80,006,076	$ 7,165,598	$ 32,595,584	69,407	8,891	$ 127,647.57
$ 1,000 - $ 1,999	94,807	$ 230,334,716	$ 12,207,612	$ 143,670,433	122,556	12,334	$ 90,463.95
$ 2,000 - $ 2,999	108,525	$ 397,958,397	$ 18,809,260	$ 271,818,366	148,019	17,874	$ 650,913.33
$ 3,000 - $ 3,999	109,550	$ 539,984,443	$ 27,394,117	$ 383,472,718	157,088	25,700	$ 2,600,955.90
$ 4,000 - $ 4,999	99,042	$ 617,228,573	$ 37,594,456	$ 443,604,140	139,900	27,041	$ 6,268,717.26
$ 5,000 - $ 5,999	88,099	$ 673,001,990	$ 48,366,887	$ 484,013,824	121,297	27,498	$ 9,967,109.85
$ 6,000 - $ 6,999	82,961	$ 743,365,365	$ 58,369,634	$ 538,545,343	112,594	28,935	$ 13,257,303.36
$ 7,000 - $ 7,999	74,921	$ 772,404,923	$ 65,856,450	$ 561,481,361	101,039	30,202	$ 15,592,579.80
$ 8,000 - $ 8,999	71,224	$ 826,320,431	$ 75,045,783	$ 605,124,439	94,818	31,800	$ 18,745,589.32
$ 9,000 - $ 9,999	67,285	$ 870,493,280	$ 84,514,828	$ 638,854,482	88,684	33,552	$ 21,638,426.51
$ 10,000 - $ 14,999	286,326	$ 4,825,096,175	$ 530,384,921	$ 3,545,017,994	374,454	191,458	$146,024,500.03
$ 15,000 - $ 19,999	183,111	$ 4,337,704,298	$ 552,693,254	$ 3,157,655,296	243,734	170,862	$155,240,971.22
$ 20,000 - $ 24,999	95,776	$ 2,951,820,430	$ 418,769,859	$ 2,125,941,371	134,186	109,724	$117,812,578.44
$ 25,000 - $ 29,999	43,938	$ 1,676,283,596	$ 257,213,753	$ 1,193,811,632	65,716	52,621	$ 72,238,756.99
$ 30,000 - $ 39,999	30,869	$ 1,505,989,146	$ 252,589,184	$ 1,048,413,190	48,939	36,129	$ 69,252,734.62
$ 40,000 - $ 49,999	9,923	$ 653,122,221	$ 122,139,461	$ 439,475,376	16,166	11,103	$ 32,163,476.54
$ 50,000 - $ 74,999	7,727	$ 706,235,668	$ 149,613,383	$ 460,357,046	12,627	8,436	$ 37,016,869.21
$ 75,000 AND OVER	4,922	$ 1,495,850,571	$ 441,236,607	$ 872,203,705	7,966	5,186	$ 58,738,600.67
NO TAXABLE INCOME	55,740	$ 164,184,021	$ 81,419,754	$ 0	108,614	46,482	$ 1,166,657.43
TOTALS	1,568,201	$ 24,067,384,320	$ 3,241,384,801	$ 16,946,056,300	2,167,804	875,828	$778,594,852.00

TABLE 26

TOTAL PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	174	$ 1,498,447	$ 383,957	$ 106,114	256	72	$ 127,647.57
$ 1,000 - $ 1,999	294	$ 1,646,392	$ 391,919	$ 452,549	385	72	$ 90,463.95
$ 2,000 - $ 2,999	46,619	$ 170,497,494	$ 9,262,304	$ 122,237,063	49,375	1,599	$ 650,913.33
$ 3,000 - $ 3,999	77,096	$ 389,091,421	$ 24,410,590	$ 270,091,415	97,394	9,662	$ 2,600,955.90
$ 4,000 - $ 4,999	90,681	$ 573,017,355	$ 37,234,501	$ 408,436,425	124,509	21,535	$ 6,268,717.26
$ 5,000 - $ 5,999	87,099	$ 665,022,709	$ 47,934,496	$ 478,553,733	119,872	26,518	$ 9,967,109.85
$ 6,000 - $ 6,999	82,179	$ 736,071,891	$ 57,861,870	$ 533,487,793	111,484	28,337	$ 13,257,303.36
$ 7,000 - $ 7,999	74,319	$ 766,124,753	$ 65,414,953	$ 557,001,235	100,214	29,767	$ 15,592,579.80
$ 8,000 - $ 8,999	70,771	$ 820,992,338	$ 74,638,471	$ 601,276,956	94,239	31,528	$ 18,745,589.32
$ 9,000 - $ 9,999	66,888	$ 565,077,503	$ 83,910,322	$ 635,090,117	88,181	33,328	$ 21,638,426.51
$ 10,000 - $ 14,999	285,033	$ 4,801,899,930	$ 527,361,892	$ 3,529,120,346	372,877	190,806	$146,024,500.03
$ 15,000 - $ 19,999	182,474	$ 4,321,569,217	$ 550,537,654	$ 3,146,709,559	242,883	170,448	$155,240,971.22
$ 20,000 - $ 24,999	95,401	$ 2,939,978,535	$ 417,138,750	$ 2,117,603,362	133,650	109,469	$117,812,578.44
$ 25,000 - $ 29,999	43,765	$ 1,669,379,665	$ 256,179,847	$ 1,189,114,348	65,449	52,506	$ 72,238,756.99
$ 30,000 - $ 39,999	30,665	$ 1,495,432,594	$ 250,961,336	$ 1,041,392,795	48,613	35,910	$ 69,252,734.62
$ 40,000 - $ 49,999	9,847	$ 647,446,203	$ 120,732,883	$ 436,104,433	16,029	11,021	$ 32,163,476.54
$ 50,000 - $ 74,999	7,664	$ 700,310,370	$ 148,607,751	$ 456,558,995	12,520	8,375	$ 37,016,869.21
$ 75,000 AND OVER	4,812	$ 1,455,853,998	$ 430,681,427	$ 847,436,126	7,790	5,082	$ 58,738,600.67
NO TAXABLE INCOME	368	$ 14,812,414	$ 9,414,650	$ 0	776	326	$ 1,166,657.43
TOTALS	1,256,149	$ 23,035,723,229	$ 3,113,059,573	$ 16,370,773,364	1,686,496	766,361	$778,594,852.00

TABLE 27

TOTAL NO-PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	53,281	$ 78,507,629	$ 6,781,641	$ 32,489,470	69,151	8,819	$ .00
$ 1,000 - $ 1,999	94,513	$ 228,688,324	$ 11,815,693	$ 143,217,884	122,171	12,262	$ .00
$ 2,000 - $ 2,999	61,906	$ 227,460,903	$ 9,546,956	$ 149,581,303	98,644	16,275	$ .00
$ 3,000 - $ 3,999	32,454	$ 150,893,022	$ 2,983,527	$ 113,381,303	59,694	16,038	$ .00
$ 4,000 - $ 4,999	8,361	$ 44,211,218	$ 359,955	$ 35,167,715	15,391	5,506	$ .00
$ 5,000 - $ 5,999	1,000	$ 7,979,281	$ 432,391	$ 5,460,091	1,425	980	$ .00
$ 6,000 - $ 6,999	782	$ 7,293,474	$ 507,764	$ 5,057,550	1,110	598	$ .00
$ 7,000 - $ 7,999	602	$ 6,280,170	$ 441,497	$ 4,480,126	825	435	$ .00
$ 8,000 - $ 8,999	453	$ 5,328,093	$ 407,312	$ 3,847,483	579	272	$ .00
$ 9,000 - $ 9,999	397	$ 5,415,777	$ 604,506	$ 3,764,365	503	224	$ .00
$ 10,000 - $ 14,999	1,293	$ 23,196,245	$ 3,023,029	$ 15,897,648	1,577	652	$ .00
$ 15,000 - $ 19,999	637	$ 16,135,081	$ 2,155,600	$ 10,945,737	851	414	$ .00
$ 20,000 - $ 24,999	375	$ 11,841,895	$ 1,631,109	$ 8,338,009	536	255	$ .00
$ 25,000 - $ 29,999	173	$ 6,903,931	$ 1,033,906	$ 4,697,284	267	115	$ .00
$ 30,000 - $ 39,999	204	$ 10,556,552	$ 1,627,848	$ 7,020,395	326	219	$ .00
$ 40,000 - $ 49,999	76	$ 5,676,018	$ 1,406,578	$ 3,370,943	137	82	$ .00
$ 50,000 - $ 74,999	63	$ 5,925,298	$ 1,005,632	$ 3,798,051	107	61	$ .00
$ 75,000 AND OVER	110	$ 39,996,573	$ 10,555,180	$ 24,767,579	176	104	$ .00
NO TAXABLE INCOME	55,372	$ 149,371,607	$ 72,005,104	$ 0	107,838	46,156	$ .00
TOTALS	312,052	$ 1,031,661,091	$ 128,325,228	$ 575,282,936	481,308	109,467	$ .00

TABLE 28

TOTAL PAY AND NO-PAY RETURNS BY CREDIT

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	CHILD CARE CREDIT	POLITICAL CONTRIBUTION	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	TAX PAID
$ 1 - $ 2,999	174,500	$ 5,365	$ 539.00	$ 407.92	$ 506,957.59	$ 189,255.86
$ 3,000 - $ 3,999	79,395	$ 31,433	$ 1,850.00	$ 4,317.25	$ 215,762.82	$ 846,680.38
$ 4,000 - $ 4,999	80,139	$ 61,771	$ 2,510.00	$ 12,239.06	$ 226,995.43	$ 1,804,118.74
$ 5,000 - $ 5,999	79,418	$ 112,872	$ 3,919.00	$ 31,544.78	$ 215,249.74	$ 3,957,540.50
$ 6,000 - $ 6,999	69,895	$ 155,507	$ 4,304.00	$ 52,984.22	$ 210,173.89	$ 5,825,190.04
$ 7,000 - $ 7,999	66,553	$ 207,418	$ 4,632.00	$ 72,814.93	$ 206,390.71	$ 7,618,933.44
$ 8,000 - $ 8,999	64,450	$ 272,185	$ 4,955.00	$ 100,213.05	$ 190,991.33	$ 9,560,596.66
$ 9,000 - $ 9,999	61,087	$ 335,074	$ 5,092.00	$ 132,364.52	$ 173,390.35	$ 11,299,947.59
$ 10,000 - $ 11,999	112,742	$ 833,041	$ 10,376.00	$ 367,944.02	$ 304,204.15	$ 27,751,719.42
$ 12,000 - $ 13,999	101,561	$ 919,000	$ 10,530.00	$ 471,636.23	$ 257,188.54	$ 34,063,998.87
$ 14,000 - $ 15,999	90,362	$ 947,345	$ 10,376.00	$ 564,166.95	$ 237,401.88	$ 38,801,453.13
$ 16,000 - $ 17,999	82,939	$ 977,569	$ 10,519.00	$ 661,172.59	$ 208,624.27	$ 43,369,310.07
$ 18,000 - $ 19,999	74,685	$ 910,447	$ 10,565.00	$ 647,999.21	$ 169,969.62	$ 46,070,798.98
$ 20,000 - $ 21,999	64,251	$ 790,577	$ 10,234.00	$ 671,299.68	$ 146,676.32	$ 45,567,168.60
$ 22,000 - $ 24,999	78,274	$ 959,228	$ 14,692.00	$ 981,409.94	$ 180,276.79	$ 64,983,450.83
$ 25,000 - $ 29,999	94,230	$ 999,149	$ 20,618.00	$ 1,496,715.97	$ 217,765.35	$ 97,099,438.29
$ 30,000 - $ 34,999	57,309	$ 526,120	$ 16,304.00	$ 1,021,480.75	$ 127,974.08	$ 74,307,051.11
$ 35,000 - $ 39,999	32,855	$ 276,726	$ 12,642.00	$ 741,717.94	$ 78,245.96	$ 51,025,652.85
$ 40,000 - $ 49,999	31,173	$ 234,702	$ 17,168.00	$ 913,615.42	$ 89,256.41	$ 59,793,684.27
$ 50,000 - $ 74,999	22,124	$ 136,517	$ 21,091.00	$ 588,067.45	$ 66,657.33	$ 59,606,290.23
$ 75,000 - $ 99,999	6,074	$ 29,966	$ 9,219.00	$ 276,445.47	$ 19,090.36	$ 24,952,360.81
$100,000 AND OVER	7,490	$ 25,518	$ 15,553.00	$ 1,182,191.82	$ 31,262.45	$ 69,690,449.93
NO AGI	41,755	$ 10	$ 91.00	$ 56.69	$ 2,177,278.71	$ 409,761.40
TOTALS	1,568,201	$ 9,747,540	$ 217,779.00	$ 10,992,805.86	$ 6,257,784.08	$778,594,852.00

TABLE 29

TOTAL PAY AND NO-PAY RETURNS BY FEDERAL TAX PAYMENT

ADJUSTED GROSS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX PAYMENTS	FEDERAL TAX REFUNDS	FEDERAL TAX DEDUCTION	TAX PAID
$ 1 - $ 2,999	174,500	$ 307,649,681	$ 18,551,580	$ 16,150,139	$ 2,401,441	$ 189,255.86
$ 3,000 - $ 3,999	79,395	$ 277,834,245	$ 16,499,881	$ 9,071,950	$ 7,427,931	$ 846,680.38
$ 4,000 - $ 4,999	80,139	$ 360,653,330	$ 22,501,787	$ 10,383,190	$ 12,118,597	$ 1,804,118.74
$ 5,000 - $ 5,999	74,418	$ 408,946,723	$ 34,140,072	$ 14,586,312	$ 19,553,760	$ 3,957,540.50
$ 6,000 - $ 6,999	69,895	$ 453,827,202	$ 42,150,909	$ 15,671,699	$ 26,479,210	$ 5,825,190.04
$ 7,000 - $ 7,999	66,553	$ 498,814,732	$ 48,560,027	$ 16,602,207	$ 31,957,820	$ 7,618,933.44
$ 8,000 - $ 8,999	64,450	$ 547,589,049	$ 56,584,136	$ 17,812,460	$ 38,771,676	$ 9,560,596.66
$ 9,000 - $ 9,999	61,087	$ 579,828,535	$ 62,809,091	$ 18,239,006	$ 44,570,085	$ 11,299,947.59
$ 10,000 - $ 11,999	112,742	$ 1,238,002,327	$ 142,585,973	$ 37,079,533	$ 105,506,440	$ 27,751,719.42
$ 12,000 - $ 13,999	101,501	$ 1,317,451,674	$ 163,477,046	$ 39,049,820	$ 124,427,226	$ 34,063,998.87
$ 14,000 - $ 15,999	90,362	$ 1,354,060,532	$ 177,629,313	$ 39,533,636	$ 138,095,677	$ 38,801,453.13
$ 16,000 - $ 17,999	82,939	$ 1,408,668,894	$ 194,378,095	$ 40,359,127	$ 154,018,968	$ 43,369,310.07
$ 18,000 - $ 19,999	74,685	$ 1,417,258,142	$ 203,067,329	$ 40,546,849	$ 162,520,480	$ 46,070,798.98
$ 20,000 - $ 21,999	64,251	$ 1,347,487,525	$ 201,216,955	$ 38,878,072	$ 162,338,883	$ 45,567,168.60
$ 22,000 - $ 24,999	78,274	$ 1,834,289,935	$ 285,635,892	$ 53,837,695	$ 231,798,197	$ 64,983,450.83
$ 25,000 - $ 29,999	94,230	$ 2,573,722,229	$ 423,462,357	$ 76,760,160	$ 346,702,197	$ 97,099,438.29
$ 30,000 - $ 34,999	57,309	$ 1,850,102,375	$ 323,129,108	$ 56,909,932	$ 266,219,176	$ 74,307,051.11
$ 35,000 - $ 39,999	32,855	$ 1,224,116,909	$ 226,057,850	$ 38,500,630	$ 187,557,220	$ 51,025,652.85
$ 40,000 - $ 49,999	31,173	$ 1,378,954,132	$ 273,294,146	$ 45,547,391	$ 227,746,755	$ 59,793,684.27
$ 50,000 - $ 74,999	22,124	$ 1,313,160,155	$ 291,501,057	$ 43,854,368	$ 247,646,689	$ 59,606,290.23
$ 75,000 - $ 99,999	6,074	$ 519,671,744	$ 132,822,886	$ 16,729,788	$ 116,093,098	$ 24,952,360.81
$100,000 AND OVER	7,490	$ 1,855,294,250	$ 623,656,421	$ 39,252,804	$ 584,403,617	$ 69,690,449.93
NO AGI	41,755	$ 0	$ 16,079,331	$ 13,049,673	$ 3,029,658	$ 409,761.40
TOTALS	1,568,201	$ 24,067,384,320	$ 3,979,791,242	$ 738,406,441	$ 3,241,384,801	$778,594,852.00

TABLE 30

1984 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
ADAIR	5,497	3,622	.25	209	.12	74	95	40	5.77
ADAMS	3,283	2,113	.15	159	.09	59	63	37	7.52
ALLAMAKEE	9,036	6,035	.42	302	.18	92	135	75	5.00
APPANOOSE	7,886	5,644	.39	456	.27	145	166	145	8.08
AUDUBON	5,126	3,564	.25	290	.17	111	127	52	8.14
BENTON	14,024	11,037	.77	811	.48	321	268	222	7.35
BLACK HAWK	76,317	62,508	4.34	9,485	5.65	3,715	3,261	2,509	15.17
BOONE	15,873	12,872	.89	1,464	.87	660	403	401	11.37
BREMER	15,428	11,890	.83	1,337	.80	412	553	372	11.24
BUCHANAN	12,467	9,151	.64	1,062	.63	401	390	271	11.61
BUENA VISTA	13,280	9,939	.69	845	.50	285	325	235	8.50
BUTLER	10,498	7,669	.53	455	.27	128	227	100	5.93
CALHOUN	8,256	5,796	.40	484	.29	107	230	147	8.35
CARROLL	14,485	10,791	.75	1,001	.60	321	247	433	9.28
CASS	10,977	8,154	.57	567	.34	153	301	113	6.95
CEDAR	11,644	9,090	.63	830	.49	235	386	209	9.13
CERRO GORDO	30,978	25,134	1.75	3,038	1.81	1,114	1,065	859	12.09
CHEROKEE	9,857	7,428	.52	970	.58	297	387	286	13.06
CHICKASAW	9,025	6,620	.46	558	.33	287	161	110	8.43
CLARKE	5,178	3,655	.25	248	.15	98	84	66	6.79
CLAY	12,095	9,093	.63	939	.56	297	415	227	10.33
CLAYTON	12,070	8,300	.58	638	.38	180	253	205	7.69
CLINTON	33,380	26,818	1.86	2,647	1.58	863	1,065	719	9.87
CRAWFORD	11,634	8,500	.59	482	.29	153	193	136	5.67
DALLAS	18,986	15,334	1.07	2,695	1.61	1,058	934	703	17.58
DAVIS	5,086	3,405	.24	223	.13	94	81	48	6.55
DECATUR	4,765	3,239	.23	274	.16	137	89	48	8.46
DELAWARE	10,913	7,719	.54	1,188	.71	206	302	680	15.39
DES MOINES	27,430	22,422	1.56	2,051	1.22	855	697	499	9.15
DICKINSON	9,979	7,415	.52	634	.38	181	268	185	8.55
DUBUQUE	54,207	43,011	2.99	6,667	3.97	2,499	1,301	2,867	15.50
EMMET	7,944	5,685	.39	344	.21	134	131	79	6.05
FAYETTE	14,373	10,296	.72	909	.54	330	405	174	8.83
FLOYD	11,748	9,001	.63	853	.51	298	215	340	9.48
FRANKLIN	7,828	5,722	.40	445	.27	124	234	87	7.78
FREMONT	5,355	3,885	.27	166	.10	86	51	29	4.27
GREENE	7,270	5,498	.38	468	.28	170	182	116	8.51
GRUNDY	8,618	6,735	.47	759	.45	171	458	130	11.27
GUTHRIE	7,567	5,366	.37	482	.29	185	170	127	8.98
HAMILTON	11,395	8,581	.60	697	.42	280	292	125	8.12
HANCOCK	8,486	6,302	.44	678	.40	166	191	321	10.76
HARDIN	13,837	10,417	.72	1,122	.67	462	410	250	10.77
HARRISON	9,204	6,757	.47	325	.19	93	128	104	4.81
HENRY	11,741	8,983	.62	682	.41	255	242	185	7.59
HOWARD	6,841	4,594	.32	257	.15	90	97	70	5.59
HUMBOLDT	7,721	5,836	.41	460	.27	164	184	112	7.88
IDA	5,694	4,154	.29	307	.18	138	106	63	7.39
IOWA	10,370	7,893	.55	579	.35	192	240	147	7.34
JACKSON	12,894	9,205	.64	594	.35	251	170	173	6.45
JASPER	22,831	18,471	1.28	2,551	1.52	1,038	858	655	13.81
JEFFERSON	9,239	6,760	.47	659	.39	186	225	248	9.75
JOHNSON	50,317	41,379	2.87	7,343	4.38	4,013	1,756	1,574	17.75
JONES	11,637	8,703	.60	656	.39	235	217	204	7.54

TABLE 30 (CONTD)
1984 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
KEOKUK	8,141	5,553	.39	524	.31	169	246	109	9.44
KOSSUTH	13,274	9,537	.66	722	.43	259	256	207	7.57
LEE	24,665	20,091	1.40	1,619	.96	626	542	451	8.06
LINN	105,305	88,525	6.15	14,956	8.91	5,627	5,289	4,040	16.89
LOUISA	7,038	5,319	.37	322	.19	113	112	97	6.05
LUCAS	6,123	4,348	.30	348	.21	150	137	61	8.00
LYON	7,672	5,360	.37	226	.13	71	126	29	4.22
MADISON	7,682	5,530	.38	701	.42	276	237	188	12.68
MAHASKA	13,134	9,922	.69	755	.45	324	280	151	7.61
MARION	18,170	14,365	1.00	1,529	.91	637	541	351	10.64
MARSHALL	25,800	20,985	1.46	2,429	1.45	786	1,134	509	11.57
MILLS	7,650	6,000	.42	413	.25	87	202	124	6.88
MITCHELL	7,377	5,418	.38	389	.23	129	175	85	7.18
MONONA	6,688	4,627	.32	352	.21	152	102	98	7.61
MONROE	5,023	3,458	.24	290	.17	106	118	66	8.39
MONTGOMERY	8,502	6,496	.45	287	.17	82	142	63	4.42
MUSCATINE	25,473	20,855	1.45	1,789	1.07	569	705	515	8.58
OBRIEN	10,864	8,055	.56	487	.29	132	275	80	6.05
OSCEOLA	4,883	3,424	.24	185	.11	42	113	30	5.40
PAGE	11,280	8,428	.59	451	.27	117	226	108	5.35
PALO ALTO	7,282	5,159	.36	344	.21	142	122	80	6.67
PLYMOUTH	14,738	10,927	.76	630	.38	189	306	135	5.77
POCAHONTAS	6,875	4,926	.34	430	.26	204	141	85	8.73
POLK	195,733	165,850	11.52	33,838	20.17	13,808	11,082	8,948	20.40
POTTAWATTAMIE	49,731	39,994	2.78	3,093	1.84	831	1,137	1,125	7.73
POWESHIEK	11,929	9,221	.64	760	.45	299	295	166	8.24
RINGGOLD	3,572	2,178	.15	112	.07	52	40	20	5.14
SAC	8,479	5,905	.41	312	.19	104	143	65	5.28
SCOTT	95,048	80,452	5.59	9,396	5.60	2,998	3,288	3,110	11.68
SHELBY	9,231	6,856	.48	444	.26	114	170	160	6.48
SIOUX	17,973	13,337	.93	825	.49	175	479	171	6.19
STORY	39,802	32,433	2.25	6,040	3.60	2,629	1,843	1,568	18.62
TAMA	11,879	8,789	.61	787	.47	261	241	285	8.95
TAYLOR	4,812	3,064	.21	131	.08	40	54	37	4.28
UNION	8,175	5,955	.41	492	.29	166	210	116	8.26
VAN BUREN	4,818	3,225	.22	187	.11	63	88	36	5.80
WAPELLO	22,599	17,979	1.25	1,622	.97	819	470	333	9.02
WARREN	21,238	17,121	1.19	2,652	1.58	1,207	717	728	15.49
WASHINGTON	13,121	9,757	.68	710	.42	265	278	167	7.28
WAYNE	4,720	2,982	.21	210	.13	113	63	34	7.04
WEBSTER	26,612	21,248	1.48	2,447	1.46	846	700	901	11.52
WINNEBAGO	8,688	6,584	.46	574	.34	156	293	125	8.72
WINNESHIEK	12,057	8,559	.59	776	.46	312	306	158	9.07
WOODBURY	58,502	46,793	3.25	4,333	2.58	1,518	1,543	1,272	9.26
WORTH	5,382	3,863	.27	301	.18	134	83	84	7.79
WRIGHT	10,383	8,092	.56	764	.46	212	245	307	9.44
NON-RESIDENT	84,144	63,806	4.43	2,466	1.47	772	1,166	528	3.86
TOTALS	1,834,837	1,439,542	100.00*	167,795	100.00*	63,482	57,895	46,418	11.66

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING

TABLE 31

1984 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY ADJUSTED GROSS INCOME BRACKETS

ADJUSTED GROSS INCOME	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
$ 1 - $ 2,999	189,138	9,921	.69	961	.57	339	325	297	9.69
$ 3,000 - $ 3,999	86,509	43,168	3.00	4,386	2.61	1,602	1,492	1,292	10.16
$ 4,000 - $ 4,999	88,838	47,600	3.31	4,606	2.75	1,732	1,523	1,351	9.68
$ 5,000 - $ 5,999	82,304	68,745	4.78	6,111	3.64	2,414	1,936	1,761	8.89
$ 6,000 - $ 6,999	77,672	67,801	4.71	6,163	3.67	2,404	1,927	1,832	9.09
$ 7,000 - $ 7,999	74,212	66,875	4.65	6,104	3.64	2,430	1,832	1,842	9.13
$ 8,000 - $ 8,999	72,056	66,726	4.64	6,247	3.72	2,336	2,067	1,844	9.36
$ 9,000 - $ 9,999	68,294	64,369	4.47	6,230	3.71	2,386	1,924	1,920	9.68
$ 10,000 - $ 11,999	126,143	120,872	8.40	12,053	7.18	4,691	3,742	3,620	9.97
$ 12,000 - $ 13,999	114,270	110,812	7.70	11,346	6.76	4,272	3,608	3,466	10.24
$ 14,000 - $ 15,999	103,087	100,734	7.00	10,662	6.35	4,168	3,382	3,112	10.58
$ 16,000 - $ 17,999	95,647	93,880	6.52	10,479	6.25	4,252	3,150	3,077	11.16
$ 18,000 - $ 19,999	87,340	86,054	5.98	9,926	5.92	4,025	3,070	2,831	11.53
$ 20,000 - $ 21,999	76,198	75,335	5.23	9,272	5.53	3,903	2,789	2,580	12.31
$ 22,000 - $ 24,999	94,934	93,929	6.52	12,389	7.38	5,140	3,768	3,481	13.19
$ 25,000 - $ 29,999	117,908	116,760	8.11	16,147	9.62	6,644	5,174	4,329	13.83
$ 30,000 - $ 34,999	73,974	73,274	5.09	11,247	6.70	4,317	3,956	2,974	15.35
$ 35,000 - $ 39,999	43,809	43,286	3.01	7,325	4.37	2,476	2,979	1,870	16.92
$ 40,000 - $ 49,999	42,468	41,843	2.91	7,624	4.54	2,165	3,771	1,688	18.22
$ 50,000 - $ 74,999	30,529	29,778	2.07	5,559	3.31	1,244	3,383	932	18.67
$ 75,000 - $ 99,999	8,294	7,995	.56	1,422	.85	312	927	183	17.79
$100,000 AND OVER	10,095	9,541	.66	1,523	.91	230	1,159	134	15.96
REJECTS (NO AGI)	71,118	244	.02	13	.01	0	11	2	5.33
TOTALS	1,834,837	1,439,542	100.00*	167,795	100.00*	63,482	57,895	46,418	11.66

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING

- TABLE 32

SCHOOL DISTRICT SURTAX COLLECTIONS
Tax Year 1984

School District	Percent of Surtax	Amount of Surtax	School District	Percent of Surtax	Amount of Surtax
Amana Community	6.25	$ 44,559.31	Mallard Community	9.50	$ 18,456.18
Ames Community	3.25	377,395.81	Malvern Community	5.00	21,879.12
Armstrong-Ringsted Comm.	5.50	38,270.48	Meriden-Cleghorn Community	10.75	29,989.49
Battle Creek Community	7.00	18,416.30	Meservey-Thornton Community	8.50	30,370.11
Boone Valley Community	7.50	18,816.13	Morning Sun Community	13.50	34,306.51
Burt Community	10.75	24,645.88	New Market Community	2.00	2,842.85
Cal Community	5.75	26,629.93	Northeast Hamilton Community	8.00	30,767.08
Central Dallas Community	5.50	26,847.30	North Kossuth	6.75	44,609.16
Clearfield Community	10.75	10,529.04	Ocheyedan Community	10.00	22,214.73
Crestland Community	7.75	19,206.33	Oxford Junction Consolidated	17.75	29,177.07
Diagonal Community	16.50	12,237.14	Palmer Consolidated	10.50	12,051.31
Dows Community	4.75	13,682.29	Paullina Community	3.75	18,096.63
Dumont Community	11.75	29,435.41	Primghar Community	9.50	33,268.28
East Greene Community	10.50	49,289.28	Russell Community	10.50	21,353.30
East Monona Community	13.75	23,025.62	Sanborn Community	9.50	38,144.79
Everly Community	10.00	30,348.44	Schaller Community	9.50	27,244.79
Fonda Community	5.75	14,393.80	South Clay Community	10.50	27,454.76
Gilmore City-Bradgate	5.75	13,286.21	Steamboat Rock Community	8.50	12,021.53
Goldfield Community	7.25	25,624.79	Stratford Community	5.50	13,897.26
Havelock-Plover Community	10.50	15,059.79	Titonka Community	4.50	15,161.78
Ida Grove Community	5.50	53,678.12	Union-Whitten Community	10.00	24,145.51
Kanawha Community	3.75	13,369.59	Walnut Community	11.00	37,660.59
Klemme Community	10.00	22,265.63	Wellsburg Community	8.25	26,968.67
Lakota Consolidated	3.25	6,339.95	West Bend Community	4.50	18,169.53
Lincoln Central Community	7.50	13,503.90	West Central Community	14.00	57,368.99
Little Rock Community	11.25	16,631.90	West Harrison Community	11.75	54,495.49
Lohrville Community	5.25	8,650.07	Whiting Community	9.50	23,734.33
LuVerne Community	9.00	11,781.78	Woden-Crystal Lake Comm.	4.25	9,954.51
Lytton Community	8.75	15,509.31	TOTAL		$1,729,233.88